Estimates

Fiscal Year Ending March 31, 2014

BRITISH
COLUMBIA

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Fiscal Year Ending March 31, 2014

British Columbia Cataloguing in Publication Data

British Columbia.
Estimates, fiscal year ending March 31. — 1983 —

Annual.
Continues: British Columbia. Ministry of Finance.
Estimates of revenue and expenditure. ISSN 0707-3046
Vols. for 1983 — have suppl.
Imprint varies: Ministry of Finance, 1983-1987;
Ministry of Finance and Corporate Relations, 1988-
ISSN 0712-45975=Estimates — Province of British Columbia

1. British Columbia — Appropriations and expenditures — Periodicals.2.Budget — British Columbia —
Periodicals. I. British Columbia.Ministry of
Finance. II. British Columbia. Ministry of Finance and Corporate Relations. III. Title.

HJ13.B742 354.7110072'225

Rev.Mar. 1987

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INTRODUCTION TO THE ESTIMATES

The main Estimates for each fiscal year are presented to the Legislative Assembly by the Minister of Finance. The contents of the main Estimates are outlined in section 5 of the *Budget Transparency and Accountability Act* (BTAA); the timing of their presentation is outlined in section 6 of the BTAA.

The main Estimates serve two purposes:

> For the broader government reporting entity, which includes the consolidated revenue fund (CRF) as well as Crown corporations and service delivery agencies that are controlled by the government, the main Estimates provide an overview of government's fiscal plan for 2013/14. This includes forecasts of staff utilization and the projected financial results of the larger service delivery agencies. The Estimates also include restated main Estimates and updated forecast information for the 2012/13 fiscal year for comparative purposes.
>
> For core government – viz. the CRF – the Estimates form the basis for annual appropriations approved by the Legislative Assembly for both operating and financing transactions upon the enactment of a *Supply Act*. The General Fund is the main operating account within the CRF and includes a number of Special Accounts where the statutory authority for specific expenditures is derived from statutes other than a *Supply Act*.

All expenditures from the CRF must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute. The Votes in the Estimates are the details of that year's appropriations for each special office, ministry, and other purpose. The Vote descriptions provide the framework for legislative control of government spending, since funds can only be expended for purposes stated in the Estimates. Special types of appropriation for capital expenditures, loans and advances, and dedicated revenue (financing transactions) are voted on a total amount basis, although the Estimates do provide allocations by ministry for disclosure purposes.

Legislative authority for voted appropriations is provided by the *Supply Act*, which includes a summary of the Estimates appropriations as schedules to the Act. Expenses from Special Accounts are disclosed in the Estimates; however, they are not included in *Supply Act* totals as these accounts have separate statutory spending authority. Expenses cannot exceed individual Vote totals without additional legislative authority.

The allocation of voted and special account appropriation to standard objects of expense (STOB) is disclosed in the *Supplement to the Estimates*. While section 23(4) of the *Financial Administration Act* authorizes the spending of an appropriation on any activity or STOB, this more detailed presentation provides additional information and establishes a framework for administrative control by Treasury Board. The *Supplement to the Estimates* can be found on the Government of British Columbia's budget web site at http://www.bcbudget.gov.bc.ca/.

The *2013/14 Estimates* are comprised of three separate sections:

1. **Summary Information** — This section presents an outline of the accounting policies on which the Estimates have been prepared and significant presentation changes in the Estimates from the previous year. This section also provides information on the projected results of the broader government reporting entity, including a statement of financial position; a statement of operations; a reconciliation of the projected surplus (deficit) to the forecast change in debt; details on the components of forecast revenue and expense; and a summary of estimated CRF expense.
2. **Estimates of Special Offices, Ministries and Other Appropriations** — This section presents the details of the appropriations from the CRF arranged by special office, ministry, or other grouping (such as Other Appropriations). The details in the Estimates include breakdowns by sub-votes and group account classification.

   Each special office, ministry, or other grouping is presented on a similar basis.
   1. Summary — summarizes total voted and statutory (Special Account) expense, capital, and other financing transactions.
   2. Core Business Summary — for ministries, discloses operating expenses, capital expenditures, and other financing transactions by core business on both a gross (before deducting estimated external recoveries) and net (after deducting estimated external recoveries) basis. A core business includes programs and/or functions grouped together based on common roles and/or purposes. For special offices and other groupings, these items are disclosed by vote.
   3. Vote Descriptions — for ministries, includes a description of the purpose for each vote and operating expenses for both voted and statutory appropriations broken down by core business. For special offices and other groupings, these items are disclosed by vote.
   4. Special Accounts — discloses revenue, expense, capital, other financing transactions, and projected spending authority available for all special accounts.
   5. Financing Transactions — discloses financing transactions that are the responsibility of the special office or ministry; including loans, investments and other requirements by core business and revenue collected for, and transferred to, other entities by core business.
3. **Schedules** — This section consists of supporting schedules that include the following: a reconciliation of the 2012/13 main Estimates to the restated 2012/13 main Estimates; a summary of operating and financial requirements and opening and closing balances for all Special Accounts; summaries of financing transactions for capital expenditures; for loans, investments and other requirements; and for revenue collected for, and transferred to, other entities; a summary of ministerial accountability for voted operating expenses; estimated financial statements segmented by entity; detailed reconciliations of CRF revenue by source and expense by function; a summary of major service delivery agency revenues and expenses; and an estimate of the staff utilization for the taxpayer-supported government reporting entity.

EXPLANATORY NOTES

The Relationship between Net Expense and Spending Authority

Consolidated Revenue Fund (CRF) expense budgets are established on the basis of the gross amount of funds required for a particular purpose, with anticipated recoveries being deducted to arrive at the net expense. It is the net expense that is included in an annual *Supply Act* and voted on in the Legislative Assembly.

Section 23(3) of the *Financial Administration Act* (FAA) provides that where a vote in the Estimates approved by the Legislature shows an item as a credit or recovery, the vote is deemed to appropriate spending authority for the net expense plus the estimated amount of the credit or recovery, whether or not this latter amount is actually realized. An under-realization of recoveries without a corresponding decrease in spending would have the same effect on the CRF operating result as an equivalent shortfall in anticipated government revenue.

Section 23(3)(c) of the FAA also provides that excess recoveries (amounts earned over and above those estimated) may be used for additional expenses. Prior approval of Treasury Board is not required, unless otherwise directed. This incremental spending would have no impact on CRF operating result since the incremental recoveries would offset the incremental spending with no change to net expense.

There are a number of checks and balances to the use of recoveries to understate net expense. The *Balanced Budget and Ministerial Accountability Act* requires ministers to meet their net expense targets as outlined in Schedule F. As well, section 27(1)(a) of the FAA authorizes Treasury Board to restrict spending under any appropriation – statutory or voted.

Recoveries in the Estimates

Recoveries are disclosed in each special office, ministry, or other appropriation section of the Estimates in two places: the Core Business Summary and the Group Account Classification.

There are two forms of recoveries:

Internal Recoveries — represent transfers within the CRF and generally includes inter-ministry chargebacks for costs budgeted centrally in government for the provision of certain goods and services that are recovered from areas elsewhere in government that consume and/or use those goods and services. Employee benefits, workplace technology services, legal services, accommodation and real estate services, alternate service delivery services, postal services, Queen's Printer services, and Provincial Treasury banking charges are examples of internal recoveries.

External Recoveries — represent recoveries from entities outside of the CRF, including costs and amounts recovered from government corporations, education and health sector organizations, other levels of government, non-government organizations, individuals, and businesses. External recoveries also include sinking fund interest earnings, an offset for commissions paid for the collection of government revenues and accounts, and increases in provisions for, or the write-off of, uncollectible revenue-related accounts. An example of a major external recovery is interest costs relating to funds borrowed by government and re-loaned to public bodies.

The expense disclosure in the Core Business Summary only adds External Recoveries to Net Expense to arrive at Gross Expense (i.e., the FAA section 23(3) spending authority), as the spending related to Internal Recoveries may be restricted by Treasury Board – in effect, limiting their inherent spending authority. Details on internal and external recoveries by Vote are provided in the *Supplement to the Estimates*.

Capitalized Costs

The government capitalizes a number of disbursements in its financial statements in accordance with generally accepted accounting principles (GAAP). The annual amounts of these disbursements are shown in each special office or ministry section of the Estimates and are summarized in schedules to the Estimates. These disbursements are not included in their operating budgets; rather, each schedule is voted as one amount in the *Supply Act*.

Capital Expenditures – Schedule C

These disbursements reflect the acquisition cost of tangible capital assets. While the initial disbursement is not part of operating expenses, the amortization of the cost of tangible capital assets is included in operating budgets. Schedule C summarizes core government capital acquisitions that are voted on in the Legislature and the total estimated cost of capital acquisitions for all taxpayer-supported organizations.

Loans, Investments and Other Requirements – Schedule D

The government disburses funds from the CRF for a variety of purposes related to ministry operations including student loans, land development, timber inventory acquisition, land tax deferment program costs, international fuel tax agreement payments, and returns of deposits. Receipts represent recoveries of these amounts plus loan repayments, deposits accepted by government, and interest on deposits.

Revenue Collected For, and Transferred To, Other Entities – Schedule E

The government has dedicated certain revenue sources to specific programs or entities. The government collects the revenue on behalf of the program or entities and remits it to them. While these receipts are not considered government revenue, the payments into and out of the CRF must be authorized by the Legislature.

SUMMARY INFORMATION

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Estimates Significant Presentation Changes

Estimated Statement of Financial Position

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ESTIMATES ACCOUNTING POLICIES

Estimates Accounting Policies

1. **Basis of Accounting** — The Estimated Statement of Financial Position and the Estimated Statement of Operations in the *2013/14 Estimates* are prepared in accordance with generally accepted accounting principles (GAAP) for senior governments as required by the *Budget Transparency and Accountability Act* (BTAA) and as recommended by the independent Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants, with the exception of regulatory accounting, where Treasury Board has adopted the US Financial Accounting Standards Board guidance in accordance with the provisions in the BTAA. Details on the significant accounting policies that form government's basis of accounting can be found in Note 1 of the *2011/12 Public Accounts* on the Ministry of Finance website at: http://www.fin.gov.bc.ca/ocg/pa/11_12/pa11_12.htm.

2. **Reporting Entity** — The government reporting entity includes organizations that meet the criteria of control (by the province) as established under GAAP. This includes the Consolidated Revenue Fund, service delivery agencies, government partnerships, and commercial Crown corporations. Service delivery agencies include taxpayer-supported Crown corporations, the SUCH sector (school districts, post-secondary institutions, and regional health authorities and hospital societies), and children and family development regional agencies/authorities.

3. **Consolidation** — The *2013/14 Estimates* fully consolidate the Consolidated Revenue Fund with the individual assets, liabilities, revenues, and expenses of service delivery agencies on a line-by-line basis. Government's interests in government partnerships are reported on a proportional consolidation basis. Self-supported Crown corporation results are consolidated using the modified equity basis, which reports net assets as an investment and net income/loss as revenue.

   Beginning in 2011/12, all service delivery agencies began adoption of PSAB accounting policies so that their financial statement presentation is consistent with how the central government prepares its own consolidated revenue fund financial statements. This conversion will be completed with the SUCH sector adopting PSAB in 2012/13. While this impacts individual service delivery agencies, there is no impact on the Estimates, as the practice in prior years was to adjust the service delivery agency financial statements during consolidation to conform to government's accounting policies.

ESTIMATES SIGNIFICANT PRESENTATION CHANGES

Significant Presentation Changes in the *2013/14 Estimates*

For comparative purposes the *2012/13 Estimates* and Forecast amounts have been restated to be consistent with the *2013/14 Estimates* presentation as follows:

1. **Consolidated Revenue Fund (CRF)** — Schedule A presents a detailed reconciliation of the restatement of CRF operating expenses and capital expenditures. These restatements reflect the government reorganizations in 2012/13, incorporate a number of inter-ministry transfers and/or changes, and adjust total expense for presentation changes.

2. **Summary Financial Statements** — The projected summary financial statements for 2012/13 that were presented in the *2012/13 Estimates* were revised to reflect the following:

   Adoption of International Financial Reporting Standards (IFRS)
   Self-supported Crown corporations, except for the British Columbia Hydro and Power Authority, adopted IFRS during the 2011/12 year to comply with Canadian GAAP. The effect of this change on the Statement of Financial Position was to decrease equity in self-supported Crown corporations and agencies by $273 million, offset by an equal decrease in accumulated surplus. There was no impact on the Statement of Operations as a result of this change.

   Classification of Restricted Assets
   During 2012/13, the Province changed the financial statement presentation for endowments and other restricted assets reported by service delivery agencies, especially the SUCH sector. In prior years, restricted assets were included in the financial assets section in the Statement of Financial Position. Restricted assets are now included in the non-financial assets section because these assets are not available to satisfy the existing obligations of government. The effect of this change on the Statement of Financial Position was to decrease Financial Assets by $1,504 million and increase Non-Financial Assets by the same amount. There was no impact on the Statement of Operations as a result of this change.

ESTIMATED STATEMENT OF FINANCIAL POSITION[1]

($000)

Estimates[2] 2012/13	Forecast[2] 2012/13		**Estimates 2013/14**
		Financial Assets[3]	
1,435,000	3,153,000	Cash and temporary investments	**3,114,000**
3,913,000	3,373,000	Receivables and inventories for resale	**4,813,000**
4,478,000	4,505,000	Loans and other investments	**4,864,000**
1,567,000	1,769,000	Sinking funds	**379,000**
7,281,000	7,328,000	Equity in self-supported Crown corporations	**7,633,000**
18,018,000	17,046,000	Financed assets of self-supported Crown corporations[4]	**19,260,000**
36,692,000	37,174,000		**40,063,000**
		Liabilities	
7,682,000	9,047,000	Accounts payable and accrued liabilities	**8,751,000**
10,312,000	9,823,000	Deferred Revenue	**9,268,000**
17,994,000	18,870,000		**18,019,000**
		Debt[5]	
57,403,000	56,061,000	Total provincial debt	**62,489,000**
1,567,000	1,769,000	*Add:* Debt offset by sinking funds	**379,000**
(694,000)	(708,000)	*Less:* Guarantees and non-guaranteed debt	**(702,000)**
58,276,000	57,122,000	Financial statement debt before forecast allowance	**62,166,000**
200,000	50,000	Forecast allowance	**200,000**
58,476,000	57,172,000	Total debt	**62,366,000**
76,470,000	76,042,000	Total Liabilities	**80,385,000**
(39,778,000)	(38,868,000)	**Net Liabilities**	**(40,322,000)**
		Non-Financial Assets[3]	
37,946,000	37,406,000	Investment in capital assets (net)[6]	**38,985,000**
1,504,000	1,508,000	Restricted assets	**1,567,000**
1,155,000	1,308,000	Other assets	**1,318,000**
40,605,000	40,222,000		**41,870,000**
827,000	1,354,000	**Accumulated Surplus (Deficit)**	**1,548,000**

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[1] Figures have been rounded to the nearest million.

[2] The *2012/13 Estimates* and Forecast amounts have been restated to conform with the *2013/14 Estimates* presentation. See Significant Presentation Changes for details.

[3] Includes assets not available to meet the government's general obligations due to external restrictions on use or limitation in the rights of government to those assets in the event of disposal or discontinuation of the program or service to which those assets relate.

[4] Includes loans to Crown corporations for the purchase of capital assets.

[5] Under generally accepted accounting principles, total debt includes debt offset by sinking funds, but does not include loan guarantees and non-guaranteed debt of commercial operations under provincial government control. These amounts are disclosed separately for information purposes.

[6] Investment in capital assets is reported net of amortization.

ESTIMATED STATEMENT OF OPERATIONS[1]

($000)

Estimates [2] 2012/13	Forecast [2] 2012/13		Estimates 2013/14
43,101,000	42,451,000	Total Revenue	44,387,000
43,869,000	43,629,000	Total Expenses	43,990,000
(768,000)	(1,178,000)	**Surplus (Deficit) before forecast allowance**	397,000
(200,000)	(50,000)	Forecast allowance	(200,000)
(968,000)	(1,228,000)	**Surplus (Deficit)**	197,000
1,626,000	2,434,000 [3]	Accumulated surplus (deficit), beginning of year, excluding comprehensive income	1,206,000
658,000	1,206,000	Accumulated surplus (deficit) before comprehensive income	1,403,000
169,000	148,000	Accumulated comprehensive income of self-supported Crown corporations	145,000
827,000	1,354,000	**Accumulated surplus (deficit), end of year**	1,548,000

ESTIMATED RECONCILIATION OF SURPLUS OR DEFICIT TO CHANGE IN DEBT[1]

($000)

Estimates [2] 2012/13	Forecast [2] 2012/13		Estimates 2013/14
968,000	1,228,000	(Surplus) Deficit [4]	(197,000)
(200,000)	(50,000)	Exclude forecast allowance	(200,000)
(2,171,000)	(2,085,000)	Adjustment for non-cash items [5]	(2,138,000)
388,000	527,000	Self-supported Crown corporation retained earnings for the year [6]	308,000
312,000	748,000	(Increase) decrease in deferred revenue	555,000
58,000	149,000	Increase (decrease) in restricted and other assets	69,000
557,000	(948,000)	Working capital changes (net)	1,697,000
(88,000)	(431,000)	**Operating Requirement (Repayment)**	94,000
230,000	393,000	Loans, investments and other requirements (Schedule D)	359,000
279,000	278,000	Increase (decrease) in debt sinking fund balances	(1,390,000)
509,000	671,000	**Investing Requirement (Repayment)**	(1,031,000)
3,757,000	3,728,000	Capital investment requirement - taxpayer supported organizations (Schedule C)	3,717,000
2,525,000	2,200,000	Increase (decrease) in financed assets of self-supported Crown corporations	2,214,000
6,282,000	5,928,000	**Financing Requirement**	5,931,000
200,000	50,000	**Forecast allowance**	200,000
6,903,000	6,218,000	**Net increase (decrease) in total debt**	5,194,000
51,573,000	50,954,000	Total debt, beginning of year	57,172,000
58,476,000	57,172,000	**Total debt, end of year**	62,366,000

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[1] Figures have been rounded to the nearest million.

[2] The *2012/13 Estimates* and Forecast amounts have been restated to conform with the *2013/14 Estimates* presentation. See Significant Presentation Changes for details.

[3] The actual balance as at the end of 2011/12 as reported in the *2011/12 Public Accounts*.

[4] For purposes of the debt reconciliation a surplus is shown as a negative amount as it reduces government debt.

[5] These adjustments include amortization of capital assets and valuation adjustments.

[6] Represents self-supported Crown corporation income which is included in the surplus but has not been transferred to the Consolidated Revenue Fund.

ESTIMATED REVENUE BY SOURCE[1]

($000)

Estimates[2] 2012/13	Forecast[2] 2012/13		Estimates 2013/14
		Taxation Revenue	
6,630,000	6,950,000	Personal income	7,291,000
2,266,000	2,202,000	Corporate income	2,165,000
6,101,000	6,137,000	Sales[3]	5,986,000
937,000	915,000	Fuel	922,000
1,172,000	1,172,000	Carbon	1,236,000
652,000	617,000	Tobacco	709,000
2,013,000	1,991,000	Property	2,089,000
893,000	778,000	Property transfer	725,000
424,000	425,000	Other[4]	430,000
21,088,000	21,187,000	Total Taxation Revenue	21,553,000
		Natural Resource Revenue	
398,000	144,000	Natural gas royalties	282,000
882,000	863,000	Crown land tenures	841,000
693,000	472,000	Other energy and minerals	533,000
533,000	543,000	Forests	618,000
480,000	480,000	Other natural resource	502,000
2,986,000	2,502,000	Total Natural Resource Revenue	2,776,000
		Other Revenue	
2,047,000	2,043,000	Medical Services Plan premiums	2,152,000
2,876,000	2,891,000	Other fees and licences	2,959,000
1,083,000	1,093,000	Investment earnings	1,069,000
3,047,000	2,789,000	Miscellaneous[5]	3,103,000
—	—	Release of surplus assets	475,000
9,053,000	8,816,000	Total Other Revenue	9,758,000
		Contributions from the Federal Government	
5,682,000	5,632,000	Health and social transfers	5,938,000
1,575,000	1,575,000	Other cost-shared agreements[6]	1,568,000
7,257,000	7,207,000	Total Contributions from the Federal Government	7,506,000
		Self-supported Crown Corporations	
566,000	516,000	British Columbia Hydro and Power Authority	545,000
906,000	906,000	British Columbia Liquor Distribution Branch	851,000
1,115,000	1,115,000	British Columbia Lottery Corporation	1,162,000
146,000	249,000	Insurance Corporation of British Columbia	257,000
(16,000)	(47,000)	Other	(21,000)
2,717,000	2,739,000	Net Earnings of Self-supported Crown Corporations	2,794,000
43,101,000	42,451,000	**Total Revenue**	44,387,000

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[1] Figures have been rounded to the nearest million.

[2] The *2012/13 Estimates* and Forecast amounts have been restated to conform with the *2013/14 Estimates* presentation. See Significant Presentation Changes for details.

[3] Includes harmonized sales tax, provincial sales tax, tax on designated property, and HST/PST housing transition tax.

[4] Includes corporation capital and insurance premium taxes.

[5] Includes asset dispositions, reimbursements for health care and other services provided to external agencies, and other recoveries.

[6] Includes contributions for health, education, community development, housing and social service programs, and transportation projects.

ESTIMATED EXPENSE BY FUNCTION[1]

($000)

Estimates[2] 2012/13	Forecast[2] 2012/13		Estimates[3] 2013/14
		Health	
4,162,000	4,116,000	Medical Services Plan	**4,271,000**
1,210,000	1,154,000	Pharmacare	**1,204,000**
11,840,000	11,759,000	Regional services	**12,101,000**
758,000	816,000	Other health	**852,000**
17,970,000	17,845,000	Total Health	**18,428,000**
		Education	
5,973,000	5,978,000	Elementary and secondary	**6,063,000**
5,204,000	5,176,000	Post-secondary	**5,253,000**
584,000	534,000	Other education	**577,000**
11,761,000	11,688,000	Total Education	**11,893,000**
		Social Services	
1,545,000	1,564,000	Social assistance	**1,584,000**
1,060,000	1,013,000	Childcare services	**1,011,000**
523,000	533,000	Low income refundable tax credit transfers	**248,000**
800,000	789,000	Community living and other social services	**794,000**
3,928,000	3,899,000	Total Social Services	**3,637,000**
1,380,000	1,390,000	**Protection of persons and property**	**1,385,000**
1,655,000	1,583,000	**Transportation**	**1,606,000**
1,792,000	1,987,000	**Natural resources and economic development**	**1,816,000**
1,360,000	1,370,000	**Other**	**1,207,000**
300,000	300,000	**Contingencies**	**225,000**
1,207,000	1,165,000	**General government**	**1,283,000**
2,516,000	2,402,000	**Debt servicing**	**2,510,000**
43,869,000	43,629,000	**Total Expense**	**43,990,000**

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[1] Figures have been rounded to the nearest million.

[2] The *2012/13 Estimates* and Forecast amounts have been restated to conform with the *2013/14 Estimates* presentation. See Significant Presentation Changes for details.

[3] See Schedule I for further details on estimated expense by function.

ESTIMATED EXPENSE BY ORGANIZATION

($000)

Estimates [1] 2012/13	Forecast [1] 2012/13		Estimates 2013/14
69,271	69,271	Legislation	75,496
46,471	46,471	Officers of the Legislature	47,311
9,008	9,008	Office of the Premier	9,008
80,365	80,365	Ministry of Aboriginal Relations and Reconciliation	82,479
1,965,510	1,965,510	Ministry of Advanced Education, Innovation and Technology	1,962,367
68,143	68,143	Ministry of Agriculture	79,307
1,333,067	1,331,067	Ministry of Children and Family Development	1,345,039
531,173	530,173	Ministry of Citizens' Services and Open Government	525,880
310,907	310,907	Ministry of Community, Sport and Cultural Development	184,232
5,330,448	5,330,448	Ministry of Education	5,365,750
449,595	449,595	Ministry of Energy, Mines and Natural Gas	424,476
129,045	128,045	Ministry of Environment	129,052
172,574	171,574	Ministry of Finance	169,680
601,313	666,313	Ministry of Forests, Lands and Natural Resource Operations	561,490
16,177,479	15,927,479	Ministry of Health	16,551,136
232,007	230,007	Ministry of Jobs, Tourism and Skills Training	229,839
1,111,949	1,146,949	Ministry of Justice	1,139,904
2,456,780	2,455,780	Ministry of Social Development	2,487,135
806,921	803,921	Ministry of Transportation and Infrastructure	803,301
1,287,491	1,197,691	Management of Public Funds and Debt	1,264,198
2,461,483	2,491,283	Other Appropriations	2,098,920
35,631,000	35,410,000	**Subtotal**	35,536,000
—	(87,000)	**Reversal of prior year over accrual**	—
35,631,000	35,323,000	**Consolidated Revenue Fund**	35,536,000
2,756,000	2,878,000	**Expenses recovered from external entities [2]**	2,832,000
(21,127,000)	(21,242,000)	**Grants to service delivery agencies and other internal transfers [3]**	(21,628,000)
17,260,000	16,959,000	**Ministries and special offices program expense**	16,740,000
		Service delivery agency expense [4]	
5,569,000	5,598,000	School districts	5,598,000
5,145,000	5,146,000	Post-secondary institutions	5,223,000
12,431,000	12,457,000	Health authorities and hospital societies	12,749,000
3,464,000	3,469,000	Other service delivery agencies	3,680,000
26,609,000	26,670,000	**Service delivery agency expense**	27,250,000
43,869,000	43,629,000	**Total expense**	43,990,000

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[1] The *2012/13 Estimates* and Forecast amounts have been restated to conform with the *2013/14 Estimates* presentation. See Significant Presentation Changes for details

[2] Consolidated Revenue Fund expenses are reported net of cost recoveries received from external entities in order to arrive at net Vote requirements. On consolidation, the cost recoveries are added to expense for purposes of reporting total spending by government.

[3] Grants and other payments between the Consolidated Revenue Fund and the service delivery agencies are eliminated to avoid double counting.

[4] See Schedule J for details on estimated revenues and expenses for the major service delivery agencies.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE

($000)

Estimates [1] 2012/13	Vote No [2]		Estimates 2013/14
		Legislation	
69,271	1	Legislation	75,496
69,271		Total Voted Expense	75,496
69,271		**Total Expense**	75,496
		Officers of the Legislature	
15,752	2	Auditor General	16,070
480	3	Conflict of Interest Commissioner	510
8,134	4	Elections BC	8,210
5,396	5	Information and Privacy Commissioner	5,526
1,024	6	Merit Commissioner	1,039
5,372	7	Ombudsperson	5,615
2,996	8	Police Complaint Commissioner	3,024
7,317	9	Representative for Children and Youth	7,317
46,471		Total Voted Expense	47,311
46,471		**Total Expense**	47,311
		Office of the Premier	
9,008	10	Office of the Premier	9,008
9,008		Total Voted Expense	9,008
9,008		**Total Expense**	9,008
		Ministry of Aboriginal Relations and Reconciliation	
34,977	11	Ministry Operations	34,552
40,007	12	Treaty and Other Agreements Funding	43,086
74,984		Total Voted Expense	77,638
3,230	(S)	First Citizens Fund	3,030
2,151	(S)	First Nations Clean Energy Business Fund special account	1,811
5,381		Total Special Accounts (Statutory)	4,841
80,365		**Total Expense**	82,479
		Ministry of Advanced Education, Innovation and Technology	
1,965,510	13	Ministry Operations	1,962,367
1,965,510		Total Voted Expense	1,962,367
1,965,510		**Total Expense**	1,962,367

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[1] For comparison purposes, amounts shown for 2012/13 operating expenses have been restated to be consistent with the presentation of the *2013/14 Estimates*. Schedule A presents a detailed reconciliation.

[2] An (S) under the Vote No column denotes a Special Account. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

($000)

Estimates [1] 2012/13	Vote No [2]		Estimates 2013/14
		Ministry of Agriculture	
54,669	14	Ministry Operations	66,702
1,974	15	Agricultural Land Commission	2,905
56,643		Total Voted Expense	69,607
18,500	(S)	Production Insurance Account	18,500
(7,000)		Less: Transfer from Ministry Operations Vote	(8,800)
11,500		Total Special Accounts (Statutory)	9,700
68,143		**Total Expense**	79,307
		Ministry of Children and Family Development	
1,333,067	16	Ministry Operations	1,345,039
1,333,067		Total Voted Expense	1,345,039
1,333,067		**Total Expense**	1,345,039
		Ministry of Citizens' Services and Open Government	
66,974	17	Ministry Operations	66,724
438,044	18	Shared Services BC	433,001
26,155	19	Government Communications and Public Engagement	26,155
531,173		Total Voted Expense	525,880
531,173		**Total Expense**	525,880
		Ministry of Community, Sport and Cultural Development	
300,265	20	Ministry Operations	173,590
300,265		Total Voted Expense	173,590
2,500	(S)	BC Arts and Culture Endowment special account	2,500
1,700	(S)	Physical Fitness and Amateur Sports Fund	1,700
6,442	(S)	University Endowment Lands Administration Account	6,442
10,642		Total Special Accounts (Statutory)	10,642
310,907		**Total Expense**	184,232
		Ministry of Education	
5,324,238	21	Ministry Operations	5,329,349
5,324,238		Total Voted Expense	5,329,349
—	(S)	Children's Education Fund special account	30,001
6,210	(S)	*Teachers Act* Special Account	6,400
6,210		Total Special Accounts (Statutory)	36,401
5,330,448		**Total Expense**	5,365,750

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ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

($000)

Estimates [1] 2012/13	Vote No [2]		Estimates 2013/14
		Ministry of Energy, Mines and Natural Gas	
60,260	22	Ministry Operations	43,992
346,242	23	Housing	343,866
18,146	24	Liquor and Gaming Administration	19,588
424,648		Total Voted Expense	407,446
10,000	(S)	Housing Endowment Fund special account	12,000
14,947	(S)	Innovative Clean Energy Fund special account	5,030
24,947		Total Special Accounts (Statutory)	17,030
449,595		**Total Expense**	424,476
		Ministry of Environment	
99,486	25	Ministry Operations	99,863
8,754	26	Environmental Assessment Office	8,754
108,240		Total Voted Expense	108,617
500	(S)	Park Enhancement Fund special account	1,500
20,305	(S)	Sustainable Environment Fund	18,935
20,805		Total Special Accounts (Statutory)	20,435
129,045		**Total Expense**	129,052
		Ministry of Finance	
117,209	27	Ministry Operations	114,671
51,163	28	Public Service Agency	50,807
1	29	Benefits	1
168,373		Total Voted Expense	165,479
4,191	(S)	Insurance and Risk Management Account	4,191
10	(S)	Provincial Home Acquisition Wind Up special account	10
4,201		Total Special Accounts (Statutory)	4,201
172,574		**Total Expense**	169,680
		Ministry of Forests, Lands and Natural Resource Operations	
379,094	30	Ministry Operations	340,514
63,165	31	Direct Fire	63,165
442,259		Total Voted Expense	403,679
159,034	(S)	BC Timber Sales Account	157,791
20	(S)	Crown Land special account	20
—	(S)	Forest Stand Management Fund	—
159,054		Total Special Accounts (Statutory)	157,811
601,313		**Total Expense**	561,490

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ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

($000)

Estimates [1] 2012/13	Vote No [2]		Estimates 2013/14
		Ministry of Health	
16,030,229	32	Ministry Operations	16,403,886
16,030,229		Total Voted Expense	16,403,886
147,250	(S)	Health Special Account	147,250
147,250		Total Special Accounts (Statutory)	147,250
16,177,479		**Total Expense**	16,551,136
		Ministry of Jobs, Tourism and Skills Training	
215,794	33	Ministry Operations	214,029
15,713	34	Labour Programs	15,310
231,507		Total Voted Expense	229,339
500	(S)	Northern Development Fund	500
500		Total Special Accounts (Statutory)	500
232,007		**Total Expense**	229,839
		Ministry of Justice	
370,132	35	Attorney General Operations	368,546
611,712	36	Solicitor General Operations	639,385
67,041	37	Judiciary	68,109
24,500	38	*Crown Proceeding Act*	24,500
9,300	39	Independent Investigations Office	10,100
1	40	British Columbia Utilities Commission	1
14,478	41	*Emergency Program Act*	14,478
1,097,164		Total Voted Expense	1,125,119
—	(S)	Civil Forfeiture Account	—
1,281	(S)	Corrections Work Program Account	1,281
—	(S)	Criminal Asset Management Fund	—
8,893	(S)	Public Guardian and Trustee Operating Account	8,893
(8,893)		Less: Transfer from Ministry Operations Vote	(8,893)
13,504	(S)	Victim Surcharge Special Account	13,504
14,785		Total Special Accounts (Statutory)	14,785
1,111,949		**Total Expense**	1,139,904
		Ministry of Social Development	
2,456,780	42	Ministry Operations	2,487,135
2,456,780		Total Voted Expense	2,487,135
2,456,780		**Total Expense**	2,487,135

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[2] An (S) under the Vote No column denotes a Special Account. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*. Schedule B presents a summary of all Special Accounts.

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE (Continued)

($000)

Estimates [1] 2012/13	Vote No [2]		Estimates 2013/14
		Ministry of Transportation and Infrastructure	
806,921	43	Ministry Operations	803,301
806,921		Total Voted Expense	803,301
806,921		**Total Expense**	803,301
		Management of Public Funds and Debt	
1,287,491	44	Management of Public Funds and Debt	1,264,198
1,287,491		Total Voted Expense	1,264,198
1,287,491		**Total Expense**	1,264,198
		Other Appropriations	
300,000	45	Contingencies (All Ministries) and New Programs	225,000
1,061,586	46	Capital Funding	1,030,428
1	47	Commissions on Collection of Public Funds	1
1	48	Allowances for Doubtful Revenue Accounts	1
1,091,405	49	Tax Transfers	835,000
2,600	50	Auditor General for Local Government	2,600
2,075	51	Environmental Appeal Board and Forest Appeals Commission	2,075
3,815	52	Forest Practices Board	3,815
2,461,483		Total Voted Expense	2,098,920
2,461,483		**Total Expense**	2,098,920
		All Appropriations	
35,225,725		Total Voted Expense	35,112,404
405,275		Total Special Accounts (Statutory)	423,596
35,631,000		**Total Expense**	35,536,000

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ESTIMATES OF SPECIAL OFFICES, MINISTRIES AND OTHER APPROPRIATIONS

Legislation

Officers of the Legislature

Office of the Premier

Ministry of Aboriginal Relations and Reconciliation

Ministry of Advanced Education, Innovation and Technology

Ministry of Agriculture

Ministry of Children and Family Development

Ministry of Citizens' Services and Open Government

Ministry of Community, Sport and Cultural Development

Ministry of Education

Ministry of Energy, Mines and Natural Gas

Ministry of Environment

Ministry of Finance

Ministry of Forests, Lands and Natural Resource Operations

Ministry of Health

Ministry of Jobs, Tourism and Skills Training

Ministry of Justice

Ministry of Social Development

Ministry of Transportation and Infrastructure

Management of Public Funds and Debt

Other Appropriations

LEGISLATION

SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATION		
Vote 1 — Legislation	69,271	75,496
OPERATING EXPENSES	69,271	75,496
CAPITAL EXPENDITURES [2]	4,220	3,392
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

LEGISLATION

SUMMARY - OPERATING EXPENSES BY SUB-VOTE

($000)

VOTE 1 — LEGISLATION

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances, and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
Members' Services	36,392	**42,208**
Caucus Support Services	6,940	**7,195**
Office of the Speaker	421	**380**
Clerk of the House	1,149	**1,043**
Clerk of the Committees	615	**615**
Legislative Operations	12,678	**13,446**
Sergeant-at-Arms	4,695	**4,533**
Hansard	4,154	**3,950**
Legislative Library	2,227	**2,126**
	69,271	**75,496**
CAPITAL EXPENDITURES		
Legislative Operations	4,220	**3,392**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	39,763	**45,462**
Operating Costs	12,005	**11,813**
Other Expenses	18,027	**18,769**
Internal Recoveries	(524)	**(548)**
TOTAL OPERATING EXPENSES	69,271	**75,496**

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATIONS		
Vote 2 — Auditor General	15,752	**16,070**
Vote 3 — Conflict of Interest Commissioner	480	**510**
Vote 4 — Elections BC	8,134	**8,210**
Vote 5 — Information and Privacy Commissioner	5,396	**5,526**
Vote 6 — Merit Commissioner	1,024	**1,039**
Vote 7 — Ombudsperson	5,372	**5,615**
Vote 8 — Police Complaint Commissioner	2,996	**3,024**
Vote 9 — Representative for Children and Youth	7,317	**7,317**
OPERATING EXPENSES	46,471	**47,311**
CAPITAL EXPENDITURES [2]	1,315	**1,160**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	External Recoveries	Net
Auditor General	15,752	16,070	—	16,070
Conflict of Interest Commissioner	480	510	—	510
Elections BC	8,134	8,210	—	8,210
Information and Privacy Commissioner	5,396	5,528	(2)	5,526
Merit Commissioner	1,024	1,039	—	1,039
Ombudsperson	5,372	5,713	(98)	5,615
Police Complaint Commissioner	2,996	3,024	—	3,024
Representative for Children and Youth	7,317	7,317	—	7,317
TOTAL OPERATING EXPENSES	46,471	47,411	(100)	47,311

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Auditor General	280	150	—	150
Elections BC	735	700	—	700
Information and Privacy Commissioner	45	45	—	45
Merit Commissioner	15	15	—	15
Ombudsperson	75	75	—	75
Police Complaint Commissioner	25	25	—	25
Representative for Children and Youth	140	150	—	150
TOTAL CAPITAL EXPENDITURES	1,315	1,160	—	1,160

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 2 — AUDITOR GENERAL

This vote provides for the operations of the Office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the legislative assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature.

	Estimates 2012/13	Estimates 2013/14
OPERATING EXPENSES		
Auditor General	15,752	**16,070**
CAPITAL EXPENDITURES		
Auditor General	280	**150**

VOTE 3 — CONFLICT OF INTEREST COMMISSIONER

This vote provides for the operations of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

	Estimates 2012/13	Estimates 2013/14
OPERATING EXPENSES		
Conflict of Interest Commissioner	480	**510**

VOTE 4 — ELECTIONS BC

This vote provides for the ongoing operating costs of the Office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

	Estimates 2012/13	Estimates 2013/14
OPERATING EXPENSES		
Elections BC	8,134	**8,210**
CAPITAL EXPENDITURES		
Elections BC	735	**700**

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

VOTE 5 — INFORMATION AND PRIVACY COMMISSIONER

This vote provides for the salaries, benefits, and expenses of the Office of the Information and Privacy Commissioner (OIPC) and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FIPPA) and under the *Personal Information Protection Act* (PIPA), with a broad mandate to protect the rights given to the public under FIPPA and PIPA. This includes: conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Acts, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyist Registry program pursuant to the *Lobbyists Registration Act*. Costs related to any freedom of information and protection of privacy conferences sponsored or hosted by the OIPC are fully recovered from ministries, participants, and sponsoring organizations.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
Information and Privacy Commissioner	5,396	**5,526**
CAPITAL EXPENDITURES		
Information and Privacy Commissioner	45	**45**

VOTE 6 — MERIT COMMISSIONER

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Merit Commissioner. The Merit Commissioner is an officer of the Legislature with a mandate to monitor the principle of merit in appointments to the BC Public Service as defined in the *Public Service Act*.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
Merit Commissioner	1,024	**1,039**
CAPITAL EXPENDITURES		
Merit Commissioner	15	**15**

VOTE 7 — OMBUDSPERSON

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsperson. The Ombudsperson is an officer of the Legislature under the authority of the *Ombudsperson Act*. The Ombudsperson may investigate, either in response to a specific complaint or on the Ombudsperson's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsperson extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, regional districts, and other authorities listed in the schedule of the *Ombudsperson Act*. The Ombudsperson may undertake initiatives to increase public understanding of the role of the Ombudsperson, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. This vote provides for Case Tracker database services to other officers of the Legislature or similar agencies inside/outside British Columbia on a fee-for-service basis. Internal recoveries are for costs incurred in the provision of services to other officers of the Legislature and for the distribution of materials, developed by the Office, to ministries or agencies of the government. External recoveries are for distribution of materials and for the cost of services provided for in this vote.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
Ombudsperson	5,372	**5,615**
CAPITAL EXPENDITURES		
Ombudsperson	75	**75**

OFFICERS OF THE LEGISLATURE

SUMMARY

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 8 — POLICE COMPLAINT COMMISSIONER

This vote provides for the salaries, benefits, and expenses of the Police Complaint Commissioner and staff, and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature under the authority of the *Police Act*.

	Estimates 2012/13	Estimates 2013/14
OPERATING EXPENSES		
Police Complaint Commissioner	2,996	**3,024**
CAPITAL EXPENDITURES		
Police Complaint Commissioner	25	**25**

VOTE 9 — REPRESENTATIVE FOR CHILDREN AND YOUTH

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Representative for Children and Youth. The Representative is an officer of the Legislature appointed under the authority of the *Representative for Children and Youth Act*. The Representative reviews, investigates, and reports on the critical injuries and deaths of children in care or children receiving reviewable services from public bodies; advocates on behalf of children and their families respecting designated services; and monitors, reviews, and audits the provision of designated services.

	Estimates 2012/13	Estimates 2013/14
OPERATING EXPENSES		
Representative for Children and Youth	7,317	**7,317**
CAPITAL EXPENDITURES		
Representative for Children and Youth	140	**150**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2012/13	Estimates 2013/14
Salaries and Benefits	31,997	**32,683**
Operating Costs	15,246	**15,412**
Government Transfers	25	**5**
Other Expenses	7	**7**
Internal Recoveries	(687)	**(696)**
External Recoveries	(117)	**(100)**
TOTAL OPERATING EXPENSES	46,471	**47,311**

OFFICE OF THE PREMIER

The mission of the Office of the Premier is to provide leadership across government and Crown agencies to ensure timely decision-making and effective service delivery, supported by transparency and accountability of government practices.

SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATION		
Vote 10 — Office of the Premier	9,008	**9,008**
OPERATING EXPENSES	9,008	**9,008**
CAPITAL EXPENDITURES [2]	1	**1**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

OFFICE OF THE PREMIER

CORE BUSINESS SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	 External Recoveries	 Net
Core Business				
Intergovernmental Relations Secretariat	2,456	3,156	(700)	2,456
Executive and Support Services	6,552	6,553	(1)	6,552
TOTAL OPERATING EXPENSES	9,008	9,709	(701)	9,008

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	1	1	—	1
TOTAL CAPITAL EXPENDITURES	1	1	—	1

OFFICE OF THE PREMIER

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 10 — OFFICE OF THE PREMIER

This vote provides for programs and operations described in the voted appropriations under the following two core businesses: Intergovernmental Relations Secretariat and Executive and Support Services.

INTERGOVERNMENTAL RELATIONS SECRETARIAT

Voted Appropriation		
Intergovernmental Relations Secretariat	2,456	**2,456**

Voted Appropriation Description: This sub-vote provides for management and administrative support for the Executive Council (Cabinet) in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal-provincial, interprovincial, and international relations initiatives. This sub-vote also provides for the Office of Protocol. This includes support for the Premier and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, Joint Cabinet Meetings with neighbouring jurisdictions, and ministerial conferences. This sub-vote manages the *Canada-British Columbia Co-operation Agreement on Official Languages*. This sub-vote also provides for costs of official ceremonies, programs for visiting dignitaries, government-hosted functions, and government honours and awards by authority of the *Provincial Symbols and Honours Act*. Costs may be recovered from ministries; federal, provincial, territorial, and municipal governments; and other entities for services described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Premier's Office	3,231	**3,231**
Executive Operations	3,321	**3,321**
	6,552	**6,552**

Voted Appropriations Description: This sub-vote provides for the office of the Premier, and includes salaries, benefits, allowances, and operating expenses for the Premier, the Parliamentary Secretary to the Premier, and staff; the management of cross-government issues and corporate planning; funding for cross-government and other initiatives that support the government's mandate; support of the Executive Council, including government administration, and Executive Council Committees, as well as the salaries, benefits, allowances, and operating expenses for the deputy minister's office; salaries, benefits, and other expenses incurred in providing policy, planning, and operational support to the Executive Council and its committees; and for the planning and coordination of legislative priorities. Costs may be recovered from ministries, Crown agencies, and other organizations for services described within this sub-vote.

VOTE 10 — OFFICE OF THE PREMIER	9,008	**9,008**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	7,884	**7,909**
Operating Costs	1,233	**1,466**
Government Transfers	476	**521**
Other Expenses	434	**300**
Internal Recoveries	(318)	**(487)**
External Recoveries	(701)	**(701)**
TOTAL OPERATING EXPENSES	9,008	**9,008**

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

The mission of the Ministry of Aboriginal Relations and Reconciliation is to lead provincial efforts on reconciliation and improvement of social and economic outcomes for Aboriginal peoples on behalf of all British Columbians through negotiating reconciliation agreements and treaties, supporting the goals of the New Relationship, building relationships and raising awareness, supporting culture and language revitalization, economic initiatives, community development, and capacity building.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 11 — Ministry Operations	34,977	**34,552**
Vote 12 — Treaty and Other Agreements Funding	40,007	**43,086**
STATUTORY APPROPRIATIONS		
First Citizens Fund Special Account	3,230	**3,030**
First Nations Clean Energy Business Fund Special Account	2,151	**1,811**
OPERATING EXPENSES	80,365	**82,479**
CAPITAL EXPENDITURES [2]	391	**1**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Negotiations and Regional Operations	13,708	13,596	(59)	13,537
Partnerships and Community Renewal	4,054	4,005	(2)	4,003
Strategic Initiatives	13,316	13,552	(402)	13,150
Executive and Support Services	3,899	3,864	(2)	3,862
Treaty and Other Agreements Funding	40,007	45,837	(2,751)	43,086
First Citizens Fund Special Account	3,230	3,030	—	3,030
First Nations Clean Energy Business Fund Special Account	2,151	1,811	—	1,811
TOTAL OPERATING EXPENSES	80,365	85,695	(3,216)	82,479

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	391	1	—	1
TOTAL CAPITAL EXPENDITURES	391	1	—	1

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 11 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Negotiations and Regional Operations, Partnerships and Community Renewal, Strategic Initiatives, and Executive and Support Services.

NEGOTIATIONS AND REGIONAL OPERATIONS

Voted Appropriation

	Estimates 2012/13	Estimates 2013/14
Negotiations and Regional Operations	13,708	**13,537**

Voted Appropriation Description: This sub-vote provides for the participation in the negotiation of treaties, incremental treaty agreements and other agreements with First Nations and the federal government, and negotiation and implementation of agreements with the federal government to cost-share treaties and other arrangements with First Nations. This sub-vote also provides for cross-government coordination of First Nations engagements including development of government-to-government resource management protocols, cross-government coordination of First Nations consultation and accommodation, and treaty implementation and treaty related measures. This sub-vote also provides for the operation of regional offices that provide customer assistance with supporting information such as guidelines on First Nations consultation. Costs may be recovered from ministries, other entities within government, and parties external to government for services described within this sub-vote.

PARTNERSHIPS AND COMMUNITY RENEWAL

Voted Appropriation

	Estimates 2012/13	Estimates 2013/14
Partnerships and Community Renewal	4,054	**4,003**

Voted Appropriation Description: This sub-vote provides for initiatives to close the socio-economic gaps between Aboriginal peoples and other British Columbians, including the identification of opportunities, removal of barriers, the cross-ministry coordination of resources and services provided to Aboriginal peoples, and support for data development and reporting out on progress. This sub-vote also provides for leadership in policy development, relationship building, cultural initiatives, community development, support to Aboriginal leadership and advisory bodies, and for administration of the First Citizens Fund and related transfers. Costs may be recovered from ministries, other entities within government, and parties external to government for services described within this sub-vote.

STRATEGIC INITIATIVES

Voted Appropriation

	Estimates 2012/13	Estimates 2013/14
Strategic Initiatives	13,316	**13,150**

Voted Appropriation Description: This sub-vote provides for the support and enhancement of the government's New Relationship with First Nations and Aboriginal peoples through non-treaty negotiations considered strategically important to furthering the New Relationship, including revenue sharing and shared decision making, and by liaison with key First Nation groups such as the First Nations Leadership Council. This sub-vote also supports the development of treaty related policy in the areas of consultation, accommodation, and reconciliation; produces the provincial lands resources and governance mandates and policies that represent provincial interests at the treaty tables; and facilitates engagement and negotiation among First Nations, provincial ministries, and key stakeholders with the aim of accommodating First Nation interests and promoting collaboration and coordination on Aboriginal issues across sectors and orders of government. The ministry's planning efforts, including strategic, service and business plans, and performance monitoring, measurement, and reporting, are also funded by this sub-vote. Costs may be recovered from ministries, other entities within government, and parties external to government for services described within this sub-vote.

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	582	**582**
Corporate Services	3,317	**3,280**
	3,899	**3,862**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Aboriginal Relations and Reconciliation including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff; and executive support including the deputy minister's office and corporate administration. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resource, and information management services and systems; and information and privacy. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

VOTE 11 — MINISTRY OPERATIONS	34,977	**34,552**

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 12 — TREATY AND OTHER AGREEMENTS FUNDING

This vote provides for programs and operations described in the voted appropriation under the core business: Treaty and Other Agreements Funding.

TREATY AND OTHER AGREEMENTS FUNDING

	Estimates 2012/13	Estimates 2013/14
Voted Appropriation		
Treaty and Other Agreements Funding	40,007	**43,086**

Voted Appropriation Description: This sub-vote provides for transfers to First Nations and third parties as a result of the settlement of treaties, incremental treaty agreements, economic benefit agreements, forest consultation and revenue-sharing agreements, and other agreements with First Nations. This sub-vote also provides for transfers to First Nations of revenue received from petroleum, natural gas, and minerals extraction in accordance with the federal/provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and other agreements with First Nations. Costs may be recovered from natural resource revenues for services described within this sub-vote.

	Estimates 2012/13	Estimates 2013/14
VOTE 12 — TREATY AND OTHER AGREEMENTS FUNDING	40,007	**43,086**

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations under the following special accounts: First Citizens Fund and First Nations Clean Energy Business Fund.

FIRST CITIZENS FUND

Statutory Appropriation		
First Citizens Fund	3,230	**3,030**

Statutory Appropriation Description: This statutory appropriation provides for the First Citizens Fund which is governed under the *Special Accounts Appropriation and Control Act*.

FIRST NATIONS CLEAN ENERGY BUSINESS FUND

Statutory Appropriation		
First Nations Clean Energy Business Fund special account	2,151	**1,811**

Statutory Appropriation Description: This statutory appropriation provides for the First Nations Clean Energy Business Fund special account which is governed under the *Clean Energy Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	19,889	**20,159**
Operating Costs	6,799	**6,382**
Government Transfers	51,884	**56,749**
Other Expenses	2,713	**2,409**
Internal Recoveries	(6)	**(4)**
External Recoveries	(914)	**(3,216)**
TOTAL OPERATING EXPENSES	80,365	**82,479**

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

SPECIAL ACCOUNT[1]

($000)

FIRST CITIZENS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* in 1969, was continued under the *Funds Control Act* in 1979, and was changed to a special account under the *Special Accounts Appropriation and Control Act* in 1988. The account promotes the economic, educational, and cultural well-being of Aboriginal people who are normally residents of British Columbia, by providing financial assistance through loan guarantees and government transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of cultural, educational, and economic opportunities including student bursaries; heritage, language, and culture programs; Aboriginal friendship centre program delivery; and economic development programs. The account also provides funds for the administration costs of certain social and economic development programs. No financing transactions are provided for under this account.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	3,894	**3,064**
OPERATING TRANSACTIONS		
Revenue	2,800	2,000
Expense	(3,230)	(3,030)
Net Revenue (Expense)	(430)	**(1,030)**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	(400)	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	3,064	**2,034**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act.*

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF ABORIGINAL RELATIONS AND RECONCILIATION

SPECIAL ACCOUNT[1]

($000)

FIRST NATIONS CLEAN ENERGY BUSINESS FUND SPECIAL ACCOUNT

This account was created as a fund under the *Clean Energy Act* which came into force July 5, 2010. It provides for increased First Nations participation in clean energy power projects through sharing of revenue government receives from those projects or through facilitating the participation of First Nations in the clean energy sector, including supporting First Nation equity positions in those projects. The account also provides for administration costs of the account.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	3,768	**2,224**
OPERATING TRANSACTIONS		
Revenue	345	228
Expense	(2,151)	(1,811)
Net Revenue (Expense)	(1,806)	**(1,583)**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	262	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	2,224	**641**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF ADVANCED EDUCATION, INNOVATION AND TECHNOLOGY

The mission of the Ministry of Advanced Education, Innovation and Technology is to champion innovation, inclusive communities, and an integrated post-secondary education system to maximize benefits to all British Columbians.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATION		
Vote 13 — Ministry Operations	1,965,510	**1,962,367**
OPERATING EXPENSES	1,965,510	**1,962,367**
CAPITAL EXPENDITURES [2]	896	**504**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF ADVANCED EDUCATION, INNOVATION AND TECHNOLOGY

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Educational Institutions and Organizations	1,867,129	1,881,664	(17,119)	1,864,545
Student Services Programs	68,994	68,497	(2)	68,495
Innovation and Technology	2,397	2,399	(2)	2,397
Multiculturalism	625	627	(2)	625
Transfers to Crown Corporations and Agencies	6,150	6,090	—	6,090
Executive and Support Services	20,215	20,733	(518)	20,215
TOTAL OPERATING EXPENSES	1,965,510	1,980,010	(17,643)	1,962,367

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	896	504	—	504
TOTAL CAPITAL EXPENDITURES	896	504	—	504

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Educational Institutions and Organizations	—	—	—	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	—	—	—

MINISTRY OF ADVANCED EDUCATION, INNOVATION AND TECHNOLOGY

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 13 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Educational Institutions and Organizations, Student Services Programs, Innovation and Technology, Multiculturalism, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Educational Institutions and Organizations	1,867,129	**1,864,545**

Voted Appropriation Description: This sub-vote provides for funding to universities, colleges, institutes, educational agencies, and other organizations to support the post-secondary education system and for initiatives that enhance student performance and access. Costs may be recovered from ministries, educational organizations, and from the federal government under cost sharing agreements for services described within this sub-vote.

STUDENT SERVICES PROGRAMS

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Student Services Programs	68,994	**68,495**

Voted Appropriation Description: This sub-vote provides for the administration, operations, and delivery of student services programs. This sub-vote also provides financial, income, and other assistance to and for students including scholarships, bursaries, loan forgiveness programs, transfers to students, and transfers for initiatives that enhance student performance and access. Costs may be recovered from organizations and the federal government for payments administered on their behalf for services described within this sub-vote.

INNOVATION AND TECHNOLOGY

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Innovation and Technology	2,397	**2,397**

Voted Appropriation Description: This sub-vote provides for the policy, administration, operation, delivery, and support of research, innovation, technology, and commercialization programs and services; developing and implementing strategies; providing strategic direction to remove barriers to innovation and commercialization; and providing financial support for related projects and programs, initiatives, and trusts that support academic excellence and economic diversification throughout the province. Costs may be recovered from ministries, Crown agencies, other levels of government, boards and commissions, and other organizations for services described within this sub-vote.

MULTICULTURALISM

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Multiculturalism	625	**625**

Voted Appropriation Description: This sub-vote provides for the policy, administration, operation, delivery, and support of multiculturalism programs and services. Programs and services include public education, Interfaith Bridging, Safe Harbour, Provincial Nesika Awards, and community networking against racism and hate. Costs may be recovered from ministries, organizations, and from the federal government under cost sharing agreements for services described within this sub-vote.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
BC Innovation Council	6,150	**6,090**

Voted Appropriation Description: This sub-vote provides for transfers to Crown Corporations and Agencies including the BC Innovation Council.

MINISTRY OF ADVANCED EDUCATION, INNOVATION AND TECHNOLOGY

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	596	**596**
Corporate Services	19,619	**19,619**
	20,215	**20,215**

Voted Appropriations Description: This sub-vote provides for ministry leadership and direction, establishment of policy and accountability, and provides program support for the post-secondary system. This sub-vote provides for quality assessment for public and private post-secondary degree granting institutions. This sub-vote also provides for the office of the Minister of Advanced Education, Innovation and Technology and the Minister Responsible for Multiculturalism; the Parliamentary Secretary for Innovation and Technology; and includes salaries, benefits, allowances, and operating expenses for the minister, the minister's staff, and the Parliamentary Secretary; and for corporate services to the ministry. Costs may be recovered from ministries, government organizations, and from participation in federal/provincial agreements for activities and services described within this sub-vote.

VOTE 13 — MINISTRY OPERATIONS	1,965,510	**1,962,367**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	21,188	**20,689**
Operating Costs	9,010	**7,895**
Government Transfers	1,971,534	**1,970,005**
Other Expenses	264	**268**
Internal Recoveries	(18,847)	**(18,847)**
External Recoveries	(17,639)	**(17,643)**
TOTAL OPERATING EXPENSES	1,965,510	**1,962,367**

MINISTRY OF ADVANCED EDUCATION, INNOVATION AND TECHNOLOGY

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

($000)

EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

POST-SECONDARY INSTITUTIONS — Disbursements are provided by the province to post-secondary institutions for capital projects under the federal Knowledge Infrastructure Program. Federal funding is received by the Ministry of Advanced Education, Innovation and Technology on the post-secondary institutions' behalf. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	10,000	—
Receipts	(10,000)	—
Net Cash Requirement (Source)	—	—

MINISTRY OF AGRICULTURE

The mission of the Ministry of Agriculture is to cultivate a competitive and socially responsible agrifood sector.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATIONS		
Vote 14 — Ministry Operations	54,669	**66,702**
Vote 15 — Agricultural Land Commission	1,974	**2,905**
STATUTORY APPROPRIATION		
Production Insurance Account Special Account	18,500	**18,500**
Less: Transfer from Ministry Operations Vote	(7,000)	**(8,800)**
OPERATING EXPENSES	68,143	**79,307**
CAPITAL EXPENDITURES [2]	290	**355**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	(6)	**(6)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF AGRICULTURE

CORE BUSINESS SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	2013/14 ESTIMATES External Recoveries	2013/14 ESTIMATES Net
Core Business				
Agriculture Science and Policy	12,531	35,271	(10,830)	24,441
Strategic Industry Partnerships	34,449	45,166	(10,552)	34,614
BC Farm Industry Review Board	896	898	(2)	896
Executive and Support Services	6,793	6,754	(3)	6,751
Agricultural Land Commission	1,974	2,908	(3)	2,905
Production Insurance Account Special Account	11,500	9,701	(1)	9,700
TOTAL OPERATING EXPENSES	68,143	100,698	(21,391)	79,307

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	290	355	—	355
TOTAL CAPITAL EXPENDITURES	290	355	—	355

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Strategic Industry Partnerships	(6)	—	(6)	(6)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(6)	—	(6)	(6)

VOTE DESCRIPTIONS

($000)

VOTE 14 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Agriculture Science and Policy, Strategic Industry Partnerships, BC Farm Industry Review Board, and Executive and Support Services.

AGRICULTURE SCIENCE AND POLICY

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Innovation and Industry Development	2,654	**9,929**
Agrifood Policy and Legislation	5,227	**9,002**
Plant and Animal Health	4,649	**5,509**
Growing Forward	1	**1**
	12,531	**24,441**

Voted Appropriations Description: This sub-vote provides for surveillance, diagnostic services, and management systems including licensing and inspection to monitor and improve plant and animal health and for the creation and delivery of industry initiatives including research and innovation. This sub-vote also provides for planning, establishing, and co-ordinating federal-provincial trade agreements and legislation related to a competitive and profitable agriculture sector and for policy and regulatory development, market development and promotion, and economic and statistical analysis for the agrifood and seafood sectors including corporate and leadership support related to business transformation. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

STRATEGIC INDUSTRY PARTNERSHIPS

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Food Protection	1,220	**2,120**
Sustainable Agriculture Management	4,301	**5,166**
Business Risk Management	28,928	**27,328**
	34,449	**34,614**

Voted Appropriations Description: This sub-vote provides for provincial and federal-provincial agricultural risk management programs, insurance schemes, and funding of programs and trusts; regional sector support in emergency management; business development; youth development; agroforestry and range use development; and promoting public awareness and support for agriculture and food sectors. This sub-vote also funds initiatives related to strengthening farming programs including partnerships with industry, local governments, and others to manage land use planning, resolve management issues, and identify opportunities. This sub-vote also provides for agri-environmental initiatives supporting program development, addressing environmental risks to and from the sector, and development of beneficial management practices; licensing and inspection of fish processing and the administration of those fisheries under the authority of the province; and activities relating to food safety, quality, and traceability. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

BC FARM INDUSTRY REVIEW BOARD

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
BC Farm Industry Review Board	896	**896**

Voted Appropriation Description: This sub-vote provides for the supervision of the operation of the marketing board and commissions formed under the *Natural Products Marketing (BC) Act*; the hearing of appeals on regulated marketing issues; the hearing of complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*; and the hearing of animal seizure appeals under the *Prevention of Cruelty to Animals Act*. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

MINISTRY OF AGRICULTURE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	503	**503**
Corporate Services	6,290	**6,248**
	6,793	**6,751**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Agriculture including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff and executive support including the deputy minister's office and corporate administration. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resource, and information management services and systems; information and privacy; revenue collection; and trust fund management for ministry operations, programs, and clients. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

VOTE 14 — MINISTRY OPERATIONS	54,669	**66,702**

VOTE DESCRIPTIONS

($000)

VOTE 15 — AGRICULTURAL LAND COMMISSION

This vote provides for programs and operations described in the voted appropriation under the core business: Agricultural Land Commission.

AGRICULTURAL LAND COMMISSION

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Agricultural Land Commission	1,974	**2,905**

Voted Appropriation Description: This sub-vote provides for the operation of the Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long-term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments, and others. A portion of the fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

VOTE 15 — AGRICULTURAL LAND COMMISSION	1,974	**2,905**

MINISTRY OF AGRICULTURE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

This statutory appropriation provides for programs and operations of the special account: Production Insurance Account.

PRODUCTION INSURANCE ACCOUNT

Statutory Appropriation	Estimates 2012/13	Estimates 2013/14
Production Insurance Account	18,500	**18,500**
Less: Transfer from Ministry Operations Vote	(7,000)	**(8,800)**
	11,500	**9,700**

Statutory Appropriation Description: This statutory appropriation provides for the Production Insurance Account which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2012/13	Estimates 2013/14
Salaries and Benefits	26,940	**30,688**
Operating Costs	11,040	**13,448**
Government Transfers	27,748	**30,786**
Other Expenses	23,339	**25,785**
Internal Recoveries	(9)	**(9)**
External Recoveries	(20,915)	**(21,391)**
TOTAL OPERATING EXPENSES	68,143	**79,307**

MINISTRY OF AGRICULTURE

SPECIAL ACCOUNT[1]

($000)

PRODUCTION INSURANCE ACCOUNT

This account was established as a special account effective April 1, 2005 by section 9.2 of the *Special Accounts Appropriation and Control Act* and replaces the Crop Insurance Fund created by a regulation under the *Insurance for Crops Act*. Production Insurance is an insurance scheme that stabilizes farm income by minimizing, at an individual level, the detrimental economic effects of losses due to uncontrollable natural perils. The purpose of this account is to receive premiums from the federal government, the province, producers, and indemnity and other payments through reinsurance. This account also earns interest on accumulated funds. Expenses include indemnification payments to producers, reinsurance premiums to third parties, and any third party costs of adjustments. Costs may be recovered from external organizations for reinsurance proceeds.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	26,551	**31,251**
OPERATING TRANSACTIONS		
Revenue	16,200	16,200
Expense	(18,501)	(18,501)
Internal and External Recoveries	1	1
Transfer from Ministry Operations Vote	7,000	8,800
Net Revenue (Expense)	4,700	**6,500**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	31,251	**37,751**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF AGRICULTURE

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

	Estimates 2012/13	**Estimates 2013/14**
STRATEGIC INDUSTRY PARTNERSHIPS		

AGRICULTURE CREDIT ACT — Receipts represent principal repayments on outstanding loans issued under the *Agricultural Credit Act* which was terminated on March 31, 1995. The *Miscellaneous Statutes Amendment Act*, 2003 provides the provisions for the loan repayments. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	Estimates 2013/14
Disbursements	—	—
Receipts	(6)	(6)
Net Cash Requirement (Source)	(6)	(6)

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

The mission of the Ministry of Children and Family Development is to support healthy child development by its commitment to a collaborative professional practice delivered across a range of quality services which strives to maximize the potential of children and youth; and to achieve meaningful outcomes for children, youth, and families.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATION		
Vote 16 — Ministry Operations	1,333,067	**1,345,039**
OPERATING EXPENSES	1,333,067	**1,345,039**
CAPITAL EXPENDITURES [2]	277	**1,352**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	(31)	**(31)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

CORE BUSINESS SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	External Recoveries	Net
Core Business				
Early Childhood Development and Child Care Services	258,042	264,122	(1)	264,121
Services for Children and Youth with Special Needs	286,596	294,193	(1,865)	292,328
Child and Youth Mental Health Services	78,569	78,707	—	78,707
Child Safety, Family Support and Children in Care Services	498,932	545,446	(46,326)	499,120
Adoption Services	26,522	26,543	—	26,543
Youth Justice Services	46,390	64,011	(17,884)	46,127
Service Delivery Support	119,888	120,042	(1)	120,041
Executive and Support Services	18,128	18,732	(680)	18,052
TOTAL OPERATING EXPENSES	1,333,067	1,411,796	(66,757)	1,345,039

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	277	1,352	—	1,352
TOTAL CAPITAL EXPENDITURES	277	1,352	—	1,352

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	(31)	—	(31)	(31)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	(31)	—	(31)	(31)

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 16 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Early Childhood Development and Child Care Services; Services for Children and Youth with Special Needs; Child and Youth Mental Health Services; Child Safety, Family Support and Children in Care Services; Adoption Services; Youth Justice Services; Service Delivery Support; and Executive and Support Services.

EARLY CHILDHOOD DEVELOPMENT AND CHILD CARE SERVICES

Voted Appropriation		
Early Childhood Development and Child Care Services	258,042	**264,121**

Voted Appropriation Description: This sub-vote provides funding for early childhood development and child care programs and services primarily aimed at infants and young children and their families. This sub-vote also provides for subsidies to parents under the *Child Care Subsidy Act* and payments to organizations which provide or support child care services under the *Child Care BC Act*. Costs may be recovered from other levels of government, organizations, and individuals for services described within this sub-vote.

SERVICES FOR CHILDREN AND YOUTH WITH SPECIAL NEEDS

Voted Appropriation		
Services for Children and Youth with Special Needs	286,596	**292,328**

Voted Appropriation Description: This sub-vote provides funding for programs and services dedicated to children and youth with special needs and their families. These include: early intervention programs; supported child development; family support services; residential and guardianship services for children and youth with special needs in the care of the ministry as provided for under the *Child, Family and Community Service Act*; and specialized provincial services. Costs may be recovered from other levels of government, organizations, and individuals for services described within this sub-vote.

CHILD AND YOUTH MENTAL HEALTH SERVICES

Voted Appropriation		
Child and Youth Mental Health Services	78,569	**78,707**

Voted Appropriation Description: This sub-vote provides funding for specialized and community-based intervention, treatment, and support services to mentally ill children, youth, and their families. This includes the operation of the Maples provincial adolescent mental health facility and services as provided for under the *Mental Health Act*. Costs may be recovered from ministries for services described within this sub-vote.

CHILD SAFETY, FAMILY SUPPORT AND CHILDREN IN CARE SERVICES

Voted Appropriation		
Child Safety, Family Support and Children in Care Services	498,932	**499,120**

Voted Appropriation Description: This sub-vote provides funding for the welfare of children and youth through programs and services provided for under the *Child, Family and Community Service Act* and the *Employment and Assistance Act*. These include: family supports; collaborative planning and decision making services; child protection; children and youth in care; alternatives to care; services for youth and young adults; and for the support of and capacity building by organizations serving Aboriginal children, youth, and families. Costs may be recovered from other levels of government, organizations, and individuals for services described within this sub-vote.

ADOPTION SERVICES

Voted Appropriation		
Adoption Services	26,522	**26,543**

Voted Appropriation Description: This sub-vote provides funding for adoption services as provided for under the *Adoption Act*. This includes funding for recruitment of adoptive families, promotion of adoptions, planning for permanency, and post adoption assistance.

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
YOUTH JUSTICE SERVICES		
Voted Appropriation		
Youth Justice Services	46,390	**46,127**

Voted Appropriation Description: This sub-vote provides funding for youth justice services as provided for under the *Youth Justice Act*, the *Mental Health Act*, the *Forensic Psychiatry Act*, and the federal *Youth Criminal Justice Act*. These include: specialized community-based and provincial facility-based programs and services which promote crime prevention and rehabilitation and support law-abiding behaviour among youth who have been charged or found guilty of a criminal offence; youth custody centres and youth forensic psychiatric services; and other supportive programs. Costs may be recovered from other levels of government, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
SERVICE DELIVERY SUPPORT		
Voted Appropriation		
Service Delivery Support	119,888	**120,041**

Voted Appropriation Description: This sub-vote provides funding for strategic and operational services which support ministry practices. These include: service delivery administration; policy development; integrated case management system; quality assurance; the Provincial Office of Domestic Violence; and other supporting services under the *Adoption Act*, the *Child, Family and Community Service Act*, the *Employment and Assistance Act*, the *Mental Health Act*, the *Youth Justice Act*, and the federal *Youth Criminal Justice Act*. Costs may be recovered from other levels of government, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	596	**589**
Corporate Services	17,532	**17,463**
	18,128	**18,052**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Children and Family Development; overall direction, development, and corporate support for all ministry services; and for the administration of the *Human Resource Facility Act*. Costs may be recovered from other levels of government, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 16 — MINISTRY OPERATIONS	1,333,067	**1,345,039**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	313,563	**319,084**
Operating Costs	62,879	**61,784**
Government Transfers	1,029,525	**1,030,450**
Other Expenses	3,134	**2,996**
Internal Recoveries	(2,518)	**(2,518)**
External Recoveries	(73,516)	**(66,757)**
TOTAL OPERATING EXPENSES	1,333,067	**1,345,039**

MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

EXECUTIVE AND SUPPORT SERVICES

HUMAN SERVICES PROVIDERS FINANCING PROGRAM — Receipts represent repayment of loans provided in previous fiscal years for capital purposes to stimulate investment in efficiencies and innovation by British Columbia community social services providers, including funds under the *Human Resource Facility Act*. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	—	—
Receipts	(31)	(31)
Net Cash Requirement (Source)	(31)	(31)

MINISTRY OF CITIZENS' SERVICES AND OPEN GOVERNMENT

The mission of the Ministry of Citizens' Services and Open Government is to deliver, promote, and transform services that are cost-effective, accessible, and responsive to the needs of citizens and clients.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 17 — Ministry Operations	66,974	**66,724**
Vote 18 — Shared Services BC	438,044	**433,001**
Vote 19 — Government Communications and Public Engagement	26,155	**26,155**
OPERATING EXPENSES	531,173	**525,880**
CAPITAL EXPENDITURES [2]	169,605	**129,367**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	3,000	**(3,000)**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF CITIZENS' SERVICES AND OPEN GOVERNMENT

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Services to Citizens and Businesses	17,697	27,305	(9,608)	17,697
Strategic Initiatives	16,826	16,678	(2)	16,676
Office of the Chief Information Officer	12,442	13,822	(1,380)	12,442
Executive and Support Services	20,009	19,911	(2)	19,909
Logistics and Business Services	12,182	55,471	(43,289)	12,182
Integrated Workplace Solutions	264,560	363,090	(103,130)	259,960
Technology Solutions	161,302	185,586	(24,727)	160,859
Government Communications and Public Engagement	26,155	26,258	(103)	26,155
TOTAL OPERATING EXPENSES	531,173	708,121	(182,241)	525,880

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	2,576	574	—	574
Technology Solutions	166,114	128,793	—	128,793
Government Communications and Public Engagement	915	—	—	—
TOTAL CAPITAL EXPENDITURES	169,605	129,367	—	129,367

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Integrated Workplace Solutions	3,000	5,000	(8,000)	(3,000)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	3,000	5,000	(8,000)	(3,000)

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 17 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services to Citizens and Businesses, Strategic Initiatives, Office of the Chief Information Officer, and Executive and Support Services.

SERVICES TO CITIZENS AND BUSINESSES

Voted Appropriations	Estimates 2012/13	**Estimates 2013/14**
Service BC Operations	16,246	**16,246**
BC Online	822	**822**
BC Registry Services	1	**1**
BC Stats	628	**628**
	17,697	**17,697**

Voted Appropriations Description: This sub-vote provides for service delivery to the public through multiple access points including over the counter, telephone, and online and implementation of cross-government service delivery initiatives to improve service delivery to citizens and businesses. In addition, this sub-vote provides for corporate, personal property, manufactured home, and business registry services for citizens and the business community. This sub-vote also provides for the production of economic, social, business, and demographic statistical information along with data dissemination, survey, and analytic services for government under the *Statistics Act*. Costs may be recovered from ministries, Crown agencies, boards and commissions, the federal government, other public sector organizations, public and private organizations, and the public for products and services described within this sub-vote.

STRATEGIC INITIATIVES

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Strategic Initiatives	16,826	**16,676**

Voted Appropriation Description: This sub-vote provides for corporate leadership and services in the areas of strategic policy development and cross-government innovation in the public service. Included in this sub-vote is the management of common web services for government; the integration, warehousing, and dissemination of provincial geographic information; cross-government planning; and key programs related to open government including open data, open information, and citizen engagement. In addition, this sub-vote provides funding to other organizations to support the provision of programming to all British Columbians through television, the web, and other emerging technologies. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

OFFICE OF THE CHIEF INFORMATION OFFICER

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Office of the Chief Information Officer	12,442	**12,442**

Voted Appropriation Description: This sub-vote provides for strategic information management and technology governance and direction for government. This includes development of standards, policies, and programs to support government initiatives; review of ministry information management and technology initiatives; information security; privacy protection; intellectual property services; and promoting and integrating information technology to improve citizen-centred service delivery. This sub-vote also includes services related to the provision of advice and support to government in relation to the transformation of information technology and business processes. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

MINISTRY OF CITIZENS' SERVICES AND OPEN GOVERNMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	Estimates 2013/14
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	488	**488**
Corporate Services	19,521	**19,421**
	20,009	**19,909**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Citizens' Services and Open Government and includes salaries, benefits, allowances, and operating expenses for the minister and the minister's staff. This sub-vote provides for executive direction of the ministry and administrative support services including legislative and policy support, corporate planning, performance management, corporate human resource strategies including employee engagement and employee communications, and other administrative services including financial, information technology, and information management. This sub-vote also provides for activities that support the recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards, and commissions. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

VOTE 17 — MINISTRY OPERATIONS	66,974	**66,724**

MINISTRY OF CITIZENS' SERVICES AND OPEN GOVERNMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 18 — SHARED SERVICES BC

This vote provides for programs and operations described in the voted appropriations under the following three core businesses: Logistics and Business Services, Integrated Workplace Solutions, and Technology Solutions.

LOGISTICS AND BUSINESS SERVICES

Voted Appropriation		
Logistics and Business Services	12,182	**12,182**

Voted Appropriation Description: This sub-vote provides for procurement and supply services including warehousing, product distribution, asset disposition services, mail distribution, print and publications, and procurement; and information access operations to ministries and external customers of Shared Services BC. Costs may be recovered from ministries, Crown agencies, boards and commissions, other public sector agencies and organizations, public and private organizations, and the general public for products and services described within this sub-vote.

INTEGRATED WORKPLACE SOLUTIONS

Voted Appropriation		
Integrated Workplace Solutions	264,560	**259,960**

Voted Appropriation Description: This sub-vote provides for the delivery of property and real estate services, client services, strategic infrastructure planning, supply management, and project coordination services related to facilities including property management, environmental, and technical services, as well as the purchase and disposal of properties as outlined under the *Public Agency Accommodation Act*. Property and real estate services may include the acquisition and/or disposal of properties on behalf of government and government organizations. Costs associated with the successful disposal of property are recovered from the proceeds of disposal. Costs may also be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

TECHNOLOGY SOLUTIONS

Voted Appropriation		
Technology Solutions	161,302	**160,859**

Voted Appropriation Description: This sub-vote provides for strategic infrastructure planning, supply management, and project coordination services related to technology; corporate business application management; and information technology infrastructure including network services, desktop services, voice and data communications, application hosting, and data services. Costs may be recovered from ministries, Crown agencies, boards and commissions, other public sector agencies and organizations, and public and private organizations for products and services described within this sub-vote.

VOTE 18 — SHARED SERVICES BC	438,044	**433,001**

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 19 — GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT

This vote provides for programs and operations described in the voted appropriation under the core business: Government Communications and Public Engagement.

GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT

	Estimates 2012/13	Estimates 2013/14
Voted Appropriation		
Government Communications and Public Engagement	26,155	**26,155**

Voted Appropriation Description: This sub-vote provides for research, planning, coordination, and delivery of communications programs, policies, and services for ministries and certain public bodies. Transfers may be provided to ministries, Crown corporations, other levels of government, and private bodies for communications related activities. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for services described within this sub-vote.

	Estimates 2012/13	Estimates 2013/14
VOTE 19 — GOVERNMENT COMMUNICATIONS AND PUBLIC ENGAGEMENT	26,155	**26,155**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2012/13	Estimates 2013/14
Salaries and Benefits	162,048	**163,527**
Operating Costs	598,127	**618,285**
Government Transfers	6,410	**6,260**
Other Expenses	103,126	**99,543**
Internal Recoveries	(169,670)	**(179,494)**
External Recoveries	(168,868)	**(182,241)**
TOTAL OPERATING EXPENSES	531,173	**525,880**

MINISTRY OF CITIZENS' SERVICES AND OPEN GOVERNMENT

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

INTEGRATED WORKPLACE SOLUTIONS

RELEASE OF ASSETS FOR ECONOMIC GENERATION — Disbursements represent expenditures associated with the development and sale of surplus properties and/or buildings on behalf of the province. Receipts represent the proceeds of the sale of the properties and/or buildings applied to costs. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	3,000	**5,000**
Receipts	—	**(8,000)**
Net Cash Requirement (Source)	3,000	**(3,000)**

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

The mission of the Ministry of Community, Sport and Cultural Development is to make great places to live in British Columbia by helping local governments and residents build vibrant, green, and healthy communities that are well-governed, liveable, economically-resilient, socially-responsible, and full of opportunities for participation in sports and the arts.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATION		
Vote 20 — Ministry Operations	300,265	**173,590**
STATUTORY APPROPRIATIONS		
BC Arts and Culture Endowment Special Account	2,500	**2,500**
Physical Fitness and Amateur Sports Fund Special Account	1,700	**1,700**
University Endowment Lands Administration Account Special Account	6,442	**6,442**
OPERATING EXPENSES	310,907	**184,232**
CAPITAL EXPENDITURES [2]	884	**1,061**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Local Government	249,865	126,725	(23,010)	103,715
Integrated Policy, Legislation and Operations	2,811	2,781	(2)	2,779
Arts, Culture, Gaming Grants and Sport	29,519	184,883	(135,478)	49,405
Transfers to Crown Corporations and Agencies	12,166	11,866	—	11,866
Executive and Support Services	5,904	5,826	(1)	5,825
BC Arts and Culture Endowment Special Account	2,500	2,500	—	2,500
Physical Fitness and Amateur Sports Fund Special Account	1,700	1,700	—	1,700
University Endowment Lands Administration Account Special Account	6,442	6,442	—	6,442
TOTAL OPERATING EXPENSES	310,907	342,723	(158,491)	184,232

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	884	1,061	—	1,061
TOTAL CAPITAL EXPENDITURES	884	1,061	—	1,061

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

VOTE DESCRIPTIONS

($000)

VOTE 20 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Local Government; Integrated Policy, Legislation and Operations; Arts, Culture, Gaming Grants and Sport; Transfers to Crown Corporations and Agencies; and Executive and Support Services.

LOCAL GOVERNMENT

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Local Government Services and Transfers	243,781	**97,636**
University Endowment Lands	5,576	**5,576**
Assessment Services	1	**1**
Assessment Policy and Support	507	**502**
	249,865	**103,715**

Voted Appropriations Description: This sub-vote provides for the administration of the *Community Charter*, the *Local Government Act*, and the *Local Government Grants Act*; financial and other support to local governments and other related organizations; and for the operation of the University Endowment Lands, the Property Assessment Review Panels, and the Property Assessment Appeal Board including the fees and expenses of appointees to the Panels and Board. Costs may be recovered from special accounts, ministries, the British Columbia Assessment Authority, other organizations through agreements, appellants to the Board, and local and federal governments for services described within this sub-vote.

INTEGRATED POLICY, LEGISLATION AND OPERATIONS

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Integrated Policy, Legislation and Operations	2,811	**2,779**

Voted Appropriation Description: This sub-vote provides corporate leadership and guidance to programs including the deputy minister's office by integrating corporate operations and overseeing the development of legislation, regulations, long-term policies, and programs including intergovernmental relations, business innovation, strategic planning, systems planning, business reviews, correspondence, socio-economic/regulatory impact analysis, and public education. This sub-vote also provides for the management and delivery of programs linked to project teams leading priority cross-government initiatives and consulting with First Nations, local governments, and other external stakeholders. Costs may be recovered from ministries, Crown agencies, other levels of government, external organizations, and individuals for services described within this sub-vote.

ARTS, CULTURE, GAMING GRANTS AND SPORT

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Sport	17,230	**20,912**
Arts, Culture and BC Arts Council	10,066	**26,284**
Creative BC	2,222	**2,208**
Community Gaming Grants	1	**1**
	29,519	**49,405**

Voted Appropriations Description: This sub-vote provides for the support of arts, cultural policy and programs, and for administration and delivery of government programs under the *Arts Council Act* and administration of the Arts Legacy Fund and the BC150 Cultural Fund sub-accounts held under the BC Arts and Culture Endowment special account. This sub-vote also provides for support and funding for sport, physical activity, assistance to improve sport, physical activity infrastructure, local hosting of events, administration of the Physical Fitness and Amateur Sports Fund, and the distribution of gaming proceeds towards community gaming grants. This sub-vote also provides for support and funding for the promotion of British Columbia's creative economy and industries including infrastructure, marketing, production and post-production support for film, television, gaming, digital media, music, publishing, and other creative industries. Costs may be recovered from ministries, Crown agencies, other levels of government, the British Columbia Lottery Corporation, external organizations, licensees, and individuals for services described within this sub-vote.

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
TRANSFERS TO CROWN CORPORATIONS AND AGENCIES		
Voted Appropriation		
Royal British Columbia Museum	12,166	**11,866**

Voted Appropriation Description: This sub-vote provides for transfers to Crown Corporations and Agencies including the Royal British Columbia Museum.

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	580	**573**
Corporate Services	5,324	**5,252**
	5,904	**5,825**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Community, Sport and Cultural Development, including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff, and the Parliamentary Secretary for Rural Communities. This sub-vote also provides for executive direction of the Ministry of Community, Sport and Cultural Development and administrative services for the operating programs of the Ministry of Community, Sport and Cultural Development and the Ministry of Jobs, Tourism and Skills Training, including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management, and accommodation and information systems. This sub-vote also provides for policy development and other initiatives sponsored by the minister. Costs may be recovered from ministries and Crown corporations and agencies for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 20 — MINISTRY OPERATIONS	300,265	**173,590**

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations of the following special accounts: BC Arts and Culture Endowment, Physical Fitness and Amateur Sports Fund, and University Endowment Lands Administration Account.

BC ARTS AND CULTURE ENDOWMENT

Statutory Appropriation		
BC Arts and Culture Endowment special account	2,500	**2,500**

Statutory Appropriation Description: This statutory appropriation provides for the BC Arts and Culture Endowment special account which is governed under the *Special Accounts Appropriation and Control Act*.

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

Statutory Appropriation		
Physical Fitness and Amateur Sports Fund	1,700	**1,700**

Statutory Appropriation Description: This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund which is governed under the *Special Accounts Appropriation and Control Act*.

UNIVERSITY ENDOWMENT LANDS ADMINISTRATION ACCOUNT

Statutory Appropriation		
University Endowment Lands Administration Account	6,442	**6,442**

Statutory Appropriation Description: This statutory appropriation provides for the University Endowment Lands Administration Account which is governed under the *University Endowment Land Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	19,053	**19,078**
Operating Costs	10,627	**10,527**
Government Transfers	451,660	**313,102**
Other Expenses	6,462	**6,462**
Internal Recoveries	(6,446)	**(6,446)**
External Recoveries	(170,449)	**(158,491)**
TOTAL OPERATING EXPENSES	310,907	**184,232**

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
BC ARTS AND CULTURE ENDOWMENT SPECIAL ACCOUNT		

This account was established as a special account effective April 1, 2008 under the *Special Accounts Appropriation and Control Act*. This account contains two sub-accounts, the BC150 Cultural Fund and the Arts Legacy Fund. The BC150 Cultural Fund sub-account operates as an endowment fund with a restricted balance of $150 million which is not permitted to be spent. This sub-account will provide support for arts and culture in British Columbia as recommended by the BC Arts Council. The Arts Legacy Fund sub-account also operates as an endowment fund with a restricted balance of $20 million which is not permitted to be spent. Expenses consist of government grants to organizations and artists to support the creation, development, or presentation of works of art at events or venues the minister considers will provide significant exposure to those works of art. Interest or earning paid on the sub-accounts will be credited to the sub-accounts as revenue.

	Estimates 2012/13	Estimates 2013/14
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]	6,220	**6,820**
OPERATING TRANSACTIONS		
Revenue	3,100	3,100
Expense	(2,500)	(2,500)
Net Revenue (Expense)	600	**600**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]	6,820	**7,420**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

SPECIAL ACCOUNT[1]

($000)

PHYSICAL FITNESS AND AMATEUR SPORTS FUND

This account was originally created as a fund under the *Revenue Surplus Act* in 1969, continued under the *Funds Control Act* in 1979, and changed to a Special Account under the *Special Accounts Appropriation and Control Act*. The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to physical fitness and amateur sports projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	1,427	**1,427**
OPERATING TRANSACTIONS		
Revenue	1,700	1,700
Expense	(1,700)	(1,700)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	1,427	**1,427**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF COMMUNITY, SPORT AND CULTURAL DEVELOPMENT

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
UNIVERSITY ENDOWMENT LANDS ADMINISTRATION ACCOUNT		

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, and was continued under the *University Endowment Land Act*, 1979. This account provides for services to residents of the University Endowment Lands. Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences, and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses include the ratepayer's portion of costs transferred from the Ministry Operations Vote for services provided.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	32,820	**32,820**
OPERATING TRANSACTIONS		
Revenue	6,442	6,442
Expense	(6,442)	(6,442)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	32,820	**32,820**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF EDUCATION

The mission of the Ministry of Education is to set legal, financial, curricular, and accountability frameworks so as to enable all learners to develop their individual potential and to acquire the knowledge, skills, and attitudes needed to contribute to a healthy, democratic, and pluralistic society and a prosperous, sustainable economy.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATION		
Vote 21 — Ministry Operations	5,324,238	5,329,349
STATUTORY APPROPRIATIONS		
Children's Education Fund Special Account	—	30,001
Teachers Act Special Account	6,210	6,400
OPERATING EXPENSES	5,330,448	5,365,750
CAPITAL EXPENDITURES [2]	978	952
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF EDUCATION

CORE BUSINESS SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	 External Recoveries	 Net
Core Business				
Education Programs	5,247,572	5,245,238	(21,654)	5,223,584
Learning Improvement Fund	30,000	60,000	—	60,000
Executive and Support Services	46,666	53,463	(7,698)	45,765
Children's Education Fund Special Account	—	30,001	—	30,001
Teachers Act Special Account	6,210	6,400	—	6,400
TOTAL OPERATING EXPENSES	5,330,448	5,395,102	(29,352)	5,365,750

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	978	952	—	952
TOTAL CAPITAL EXPENDITURES	978	952	—	952

MINISTRY OF EDUCATION

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 21 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Education Programs, Learning Improvement Fund, and Executive and Support Services.

EDUCATION PROGRAMS

Voted Appropriation		
Education Programs	5,247,572	**5,223,584**

Voted Appropriation Description: This sub-vote provides for funding to support K-12 education, the public library system, and early learning and literacy. Costs may be recovered from public and independent schools for the Common Student Information System, the federal government for expenditures primarily relating to the Official Languages in Education Protocol, and public sector agencies for services described within this sub-vote.

LEARNING IMPROVEMENT FUND

Voted Appropriation		
Learning Improvement Fund	30,000	**60,000**

Voted Appropriation Description: This sub-vote provides funding to address class organization issues in public schools.

EXECUTIVE AND SUPPORT SERVICES

Voted Appropriations		
Minister's Office	565	**565**
Education and Corporate Services	46,101	**45,200**
	46,666	**45,765**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Education and includes salaries, benefits, allowances, and operating expenses for the minister and the minister's staff; the Parliamentary Secretary for Independent Schools and the Parliamentary Secretary for Student Support and Parent Engagement; and corporate services to the ministry and boards, agencies, and commissions supported by the ministry. This sub-vote also provides for executive direction for the ministry and management and support for ministry programs and initiatives. Costs may be recovered from special accounts, ministries, other governments, public sector agencies, private organizations, and the general public for services described within this sub-vote.

VOTE 21 — MINISTRY OPERATIONS	5,324,238	**5,329,349**

MINISTRY OF EDUCATION

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations of the following special accounts: Children's Education Fund and *Teachers Act* Special Account.

CHILDREN'S EDUCATION FUND

Statutory Appropriation		
Children's Education Fund special account	—	**30,001**

Statutory Appropriation Description: This statutory appropriation provides for the Children's Education Fund Special Account which is governed under the *Special Accounts Appropriation and Control Act*.

TEACHERS ACT SPECIAL ACCOUNT

Statutory Appropriation		
Teachers Act Special Account	6,210	**6,400**

Statutory Appropriation Description: This statutory appropriation provides for the *Teachers Act* Special Account which is governed under the *Teachers Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	28,663	**29,283**
Operating Costs	38,837	**39,852**
Government Transfers	5,288,362	**5,325,449**
Other Expenses	1,162	**1,163**
Internal Recoveries	(644)	**(645)**
External Recoveries	(25,932)	**(29,352)**
TOTAL OPERATING EXPENSES	5,330,448	**5,365,750**

MINISTRY OF EDUCATION

SPECIAL ACCOUNT[1]

($000)

CHILDREN'S EDUCATION FUND SPECIAL ACCOUNT

This account was established as a special account effective April 1, 2007 under the *Special Accounts Appropriation and Control Act*. The Children's Education Fund provides funding for a grant program for the benefit of eligible students born on or after January 1, 2007. Expenses also include program administration costs transferred from the Ministry Operations Vote. Revenues represent investment earnings on the fund balance.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	229,030	**306,078**
OPERATING TRANSACTIONS		
Revenue	13,640	12,513
Expense	—	(30,001)
Net Revenue (Expense)	13,640	**(17,488)**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	16,677	
Transfer from (to) the General Fund	46,731	**46,744**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	306,078	**335,334**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF EDUCATION

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
***TEACHERS ACT* SPECIAL ACCOUNT**		

This account was established as a special account effective January 9, 2012 under the *Teachers Act*. The *Teachers Act* Special Account provides funding for costs and expenses incurred in connection with the administration of the *Teachers Act* and any debts, obligations, and liabilities transferred to the government under the dissolution of the British Columbia College of Teachers. Revenues include money transferred to government under section 87 of the *Teachers Act*; proceeds realized on disposition of rights, property, and assets transferred to government under section 87 of the *Teachers Act*; and fees, remittances, and costs paid to government under the *Teachers Act*, *School Act*, and *Independent School Act*.

	Estimates 2012/13	Estimates 2013/14
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	5,381	**6,754**
OPERATING TRANSACTIONS		
Revenue	6,210	6,400
Expense	(6,210)	(6,400)
Net Revenue (Expense)	—	—
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	1,273	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
Working Capital Adjustments and Other Spending Authority Committed[3]	100	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	6,754	**6,754**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

[3] The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF ENERGY, MINES AND NATURAL GAS

The mission of the Ministry of Energy, Mines and Natural Gas is to facilitate a positive climate for the economic, environmental, and socially responsible development of British Columbia's energy, natural gas, mineral, and petroleum resources for the benefit of British Columbians; for providing leadership in meeting the housing needs of all British Columbians by establishing safety codes, supporting residential tenants, landlords, and homeowners and enabling a range of market and non-market housing choices; and for effective service delivery in all areas of business.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 22 — Ministry Operations	60,260	**43,992**
Vote 23 — Housing	346,242	**343,866**
Vote 24 — Liquor and Gaming Administration	18,146	**19,588**
STATUTORY APPROPRIATIONS		
Housing Endowment Fund Special Account	10,000	**12,000**
Innovative Clean Energy Fund Special Account	14,947	**5,030**
OPERATING EXPENSES	449,595	**424,476**
CAPITAL EXPENDITURES [2]	28,168	**27,369**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF ENERGY, MINES AND NATURAL GAS

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Oil and Gas	14,768	13,874	(2)	13,872
Mines and Mineral Resources	11,171	11,058	(2)	11,056
Electricity and Alternative Energy	17,980	2,951	(2)	2,949
British Columbia Pavilion Corporation	9,142	8,977	—	8,977
Executive and Support Services	7,199	7,142	(4)	7,138
Housing	346,242	343,867	(1)	343,866
Liquor Control and Licensing	1	11,391	(11,390)	1
Gaming Policy and Enforcement	18,145	128,459	(108,872)	19,587
Housing Endowment Fund Special Account	10,000	12,000	—	12,000
Innovative Clean Energy Fund Special Account	14,947	5,030	—	5,030
TOTAL OPERATING EXPENSES	449,595	544,749	(120,273)	424,476

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	28,168	27,369	—	27,369
TOTAL CAPITAL EXPENDITURES	28,168	27,369	—	27,369

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Oil and Gas	—	28,083	(28,083)	—
Electricity and Alternative Energy	—	57,000	(57,000)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	85,083	(85,083)	—

MINISTRY OF ENERGY, MINES AND NATURAL GAS

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 22 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Oil and Gas, Mines and Mineral Resources, Electricity and Alternative Energy, British Columbia Pavilion Corporation, and Executive and Support Services.

OIL AND GAS

Voted Appropriation		
Oil and Gas	14,768	**13,872**

Voted Appropriation Description: This sub-vote provides for the management of the province's natural gas and petroleum and geothermal resources, including the following: the administration of petroleum and natural gas and geothermal tenures; facilitating infrastructure development to improve access to oil and gas resources; undertaking economic, market, engineering, environmental, volume, and pricing analysis to develop and implement policies and programs; identifying, stimulating, and facilitating development and market opportunities; fostering skilled oil and gas labour and service sector resources; developing provincial statutes and regulations that apply to the oil and gas sector and geothermal; representing the province's interests before energy regulatory tribunals; developing and maintaining petroleum geology databases; consulting with First Nations and other stakeholders; and external relations and providing information to the public. This sub-vote also provides for salaries, benefits, and operating expenses related to government's management of oil and gas and geothermal resources; expenses for developing policies and programs to identify, stimulate, market, and facilitate British Columbia's oil and gas and geothermal development opportunities; and negotiating and implementing agreements with other governments, First Nations, and non-governmental organizations regarding the fiscal, regulatory, scientific, health, safety, environmental, socio-economic, and financial aspects of oil and gas development. This sub-vote also provides assistance and advice to the petroleum and natural gas and geothermal industries on issuance of petroleum and natural gas tenures, geothermal tenures, and underground natural gas storage rights; and maintains tenure registries and collects fees associated with the subsurface tenures and ensures compliance with provincial tenure legislation and regulations. Costs may be recovered from ministries, Crown agencies, parties external to the government, and organizations and individuals external to government for supplies and services described within this sub-vote.

MINES AND MINERAL RESOURCES

Voted Appropriation		
Mines and Mineral Resources	11,171	**11,056**

Voted Appropriation Description: This sub-vote provides for the management and responsible development of the province's mineral and coal resources, including: developing and delivering geoscience databases and surveys; regulating mineral and coal exploration and mine development to ensure safe and environmentally responsible development, production, reclamation, and closure; developing and implementing policies and legislation to support mineral and coal exploration and development; providing secure mineral and coal tenure and registering, managing, and maintaining these rights; delivering timely permitting decisions; advising provincial government agencies on mineral and coal resources and their potential; promoting British Columbia's many mineral and coal opportunities; assisting mineral and coal exploration and mining companies; responding to queries from the public, First Nations, stakeholders, and local governments; and consulting the public, First Nations, and local governments on major policy and legislative initiatives. Costs may be recovered from ministries, Crown agencies, other levels of government, agencies and organizations, individuals, and from fees for supplies and services described within this sub-vote.

ELECTRICITY AND ALTERNATIVE ENERGY

Voted Appropriation		
Electricity and Alternative Energy	17,980	**2,949**

Voted Appropriation Description: This sub-vote provides for development of legislation, policies, and programs to support all forms of electrical power generation, transmission, and marketing; regional electricity trading and electric system reliability and coordination including the Columbia River Treaty; province-wide energy conservation and efficiency measures and programs; alternative energy development; and the advancement of leading edge energy technologies. This sub-vote also provides for regulation of renewable fuels and the carbon intensity of transportation fuels; provision of policy advice or direction to electrical utilities and the regulator, British Columbia Utilities Commission; fostering private sector and community investment in new electricity and alternative energy resources; and strategic policy development for clean renewable power producers. Costs may be recovered from ministries, Crown agencies, and parties external to government for supplies and services described within this sub-vote.

MINISTRY OF ENERGY, MINES AND NATURAL GAS

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
BRITISH COLUMBIA PAVILION CORPORATION		
Voted Appropriation		
British Columbia Pavilion Corporation	9,142	**8,977**

Voted Appropriation Description: This sub-vote provides for transfers to the British Columbia Pavilion Corporation.

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	538	**538**
Corporate Services	6,661	**6,600**
	7,199	**7,138**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Energy, Mines and Natural Gas and the Minister Responsible for Housing including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff; executive support including the deputy minister's office; and provides for co-ordination of legislation and the management and delivery of programs that report information to the public on the state of energy and mines. This sub-vote also provides for corporate services and corporate business innovation including strategic planning, business review and planning, cross-ministry and corporate policy development, intergovernmental relations, legislation, internal communications, correspondence, records management, economic and regulatory impact analysis, and information and privacy. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resources, and information management services and systems; revenue collection; trust fund management for ministry operations, programs, and clients; and the salary and expenses of the Parliamentary Secretary for the Northeast. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

VOTE 22 — MINISTRY OPERATIONS	60,260	**43,992**

VOTE DESCRIPTIONS

($000)

VOTE 23 — HOUSING

This vote provides for programs and operations described in the voted appropriations under the core business: Housing.

HOUSING

	Estimates 2012/13	Estimates 2013/14
Voted Appropriations		
Housing	336,690	**334,315**
Building and Safety Policy	1,550	**1,550**
Residential Tenancy	8,002	**8,001**
	346,242	**343,866**

Voted Appropriations Description: This sub-vote provides for housing policy development and program delivery; building and safety policy development and advice respecting the regulatory framework for the built environment; and residential tenancy branch operations including facilitating the resolution of landlord and tenant disputes. This sub-vote also provides for the administration of the British Columbia Building and Fire Codes, the Building Code Appeal Board under the *Local Government Act*, the *Homeowner Protection Act*, the *Safety Standards Act*, the *Safety Authority Act*, the *Residential Tenancy Act*, the *Manufactured Home Park Tenancy Act*, the *Assistance to Shelter Act*, the *Shelter Aid for Elderly Renters Act*, the *Ministry of Lands, Parks and Housing Act*, and the development of the *Strata Property Act*. Transfers are provided to BC Housing Management Commission to develop, repair, operate, subsidize, and maintain safe, comprehensive, and affordable housing and shelter options and to deliver services to those in need. Transfers are also made to ministries, organizations, agencies, and individuals for services described within this sub-vote. Costs may be recovered from ministries, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	Estimates 2013/14
VOTE 23 — HOUSING	346,242	**343,866**

VOTE DESCRIPTIONS

($000)

VOTE 24 — LIQUOR AND GAMING ADMINISTRATION

This vote provides for programs and operations in the voted appropriations under the following two core businesses: Liquor Control and Licensing and Gaming Policy and Enforcement.

LIQUOR CONTROL AND LICENSING

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Liquor Control and Licensing	1	1

Voted Appropriation Description: This sub-vote provides for the overall policy development, administration, licensing, and enforcement in support of the *Liquor Control and Licensing Act* and regulations including administrative oversight of retail liquor outlets appointed under section 18(5) of the *Liquor Distribution Act* to establish and operate an on-going program to reduce the incidence of underage drinking. Costs may be recovered from licensing applications, renewal and change request fees, and from the Liquor Distribution Branch for services described within this sub-vote.

GAMING POLICY AND ENFORCEMENT

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Gaming Policy and Enforcement Operations	18,144	19,586
Distribution of Gaming Proceeds	1	1
	18,145	19,587

Voted Appropriations Description: This sub-vote provides for the administration of gaming (including horse racing and lotteries) in the province and includes development and administration of legislation, policy, standards, and regulations; licensing gaming events; oversight of horse racing events and teletheatres; registration; equipment and product certification; auditing all forms of gambling activities for compliance, investigation, and enforcement activities concerning legal gaming venues and illegal gaming; the management of the province's gaming initiatives; the province's responsible gambling strategy and problem gambling program; and the distribution of gaming proceeds. Costs may be recovered from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from processing fees for gaming event licence applications, from the Canadian Pari-Mutuel Agency for horse race testing, from external entities for horse race betting, and from gaming registrants for direct costs incurred in the processing of registration applications for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 24 — LIQUOR AND GAMING ADMINISTRATION	18,146	19,588

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations of the following special accounts: Housing Endowment Fund and Innovative Clean Energy Fund.

HOUSING ENDOWMENT FUND

Statutory Appropriation		
Housing Endowment Fund special account	10,000	**12,000**

Statutory Appropriation Description: This statutory appropriation provides for the Housing Endowment Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

INNOVATIVE CLEAN ENERGY FUND

Statutory Appropriation		
Innovative Clean Energy Fund special account	14,947	**5,030**

Statutory Appropriation Description: This statutory appropriation provides for the Innovative Clean Energy Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	49,819	**51,325**
Operating Costs	20,268	**19,511**
Government Transfers	492,510	**471,380**
Other Expenses	2,397	**2,539**
Internal Recoveries	(7)	**(6)**
External Recoveries	(115,392)	**(120,273)**
TOTAL OPERATING EXPENSES	449,595	**424,476**

MINISTRY OF ENERGY, MINES AND NATURAL GAS

SPECIAL ACCOUNT[1]

($000)

HOUSING ENDOWMENT FUND SPECIAL ACCOUNT

This account was established as a special account effective April 1, 2007 under the *Special Accounts Appropriation and Control Act*. The account exists for purposes relating to innovation in affordable, social, or supportive housing and in housing development and management. The account operates as an endowment fund with a restricted balance of $250 million which is not permitted to be spent. Net earnings of the account are credited to the account as revenue. Expenses of the account consist of grants in support of authorized housing initiatives.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	33,112	**33,112**
OPERATING TRANSACTIONS		
Revenue	10,000	20,000
Expense	(10,000)	(12,000)
Net Revenue (Expense)	—	**8,000**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	33,112	**41,112**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF ENERGY, MINES AND NATURAL GAS

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
INNOVATIVE CLEAN ENERGY FUND SPECIAL ACCOUNT		

This account was created by the *Finance Statutes (Innovative Clean Energy Fund) Amendment Act* in 2007 and is continued under the *Special Accounts Appropriation and Control Act*. The purpose of the account is to support the expanded use of clean energy, promote energy efficiency and conservation, and accelerate the commercialization of clean energy technologies through projects and programs that address provincial energy and environmental priorities. Revenues credited to the account originally came from a levy applied to all final purchases of specified 'energy products' in British Columbia under section 68.01 of the *Social Services Tax Act* prior to August 1, 2010. The levy will be re-introduced on April 1, 2013 under the *Provincial Sales Tax Act*; however, under the revised definition of 'energy products', electricity is now excluded. Program expenses are recovered from the Special Account. Expenses are limited to those permitted within the scope of the Act and include administration of the account.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	33,868	**22,991**
OPERATING TRANSACTIONS		
Revenue	—	7,000
Expense	(14,947)	(5,030)
Net Revenue (Expense)	(14,947)	**1,970**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	4,070	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	22,991	**24,961**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF ENERGY, MINES AND NATURAL GAS

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

($000)

OIL AND GAS

OIL AND GAS COMMISSION — Disbursements are provided by the province to the Oil and Gas Commission with respect to oil and gas industry fees and levies assessed and collected on behalf of the Commission under the *Oil and Gas Activities Act* and the Fee, Levy and Security Regulation. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	31,157	**28,083**
Receipts	(31,157)	**(28,083)**
Net Cash Requirement (Source)	—	**—**

ELECTRICITY AND ALTERNATIVE ENERGY

NORTHWEST TRANSMISSION LINE — Disbursements are provided by the province to BC Hydro for the Northwest Transmission Line under a federal-provincial cost sharing agreement. Federal funding is received by the Ministry of Energy, Mines and Natural Gas on BC Hydro's behalf. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	60,000	**57,000**
Receipts	(60,000)	**(57,000)**
Net Cash Requirement (Source)	—	**—**

MINISTRY OF ENVIRONMENT

The mission of the Ministry of Environment is to provide leadership in ensuring our natural legacy for future generations and supporting positive economic outcomes for British Columbia.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATIONS		
Vote 25 — Ministry Operations	99,486	99,863
Vote 26 — Environmental Assessment Office	8,754	8,754
STATUTORY APPROPRIATIONS		
Park Enhancement Fund Special Account	500	1,500
Sustainable Environment Fund Special Account	20,305	18,935
OPERATING EXPENSES	129,045	129,052
CAPITAL EXPENDITURES [2]	17,815	18,627
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF ENVIRONMENT

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Environmental Protection	6,954	8,524	(200)	8,324
Environmental Sustainability	19,083	22,585	(3,502)	19,083
BC Parks	31,422	31,656	(234)	31,422
Conservation Officer Service	16,714	16,835	(121)	16,714
Climate Action	3,523	3,273	(2)	3,271
Executive and Support Services	21,790	21,051	(2)	21,049
Environmental Assessment Office	8,754	8,756	(2)	8,754
Park Enhancement Fund Special Account	500	1,500	—	1,500
Sustainable Environment Fund Special Account	20,305	18,935	—	18,935
TOTAL OPERATING EXPENSES	129,045	133,115	(4,063)	129,052

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	17,415	18,227	—	18,227
Park Enhancement Fund Special Account	400	400	—	400
TOTAL CAPITAL EXPENDITURES	17,815	18,627	—	18,627

MINISTRY OF ENVIRONMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 25 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Environmental Protection, Environmental Sustainability, BC Parks, Conservation Officer Service, Climate Action, and Executive and Support Services.

ENVIRONMENTAL PROTECTION

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Environmental Protection	6,954	**8,324**

Voted Appropriation Description: This sub-vote provides for clean, healthy, and safe water, land, and air for all living things through programs including administering the *Sustainable Environment Fund Act*, setting emission and discharge standards, monitoring and reporting on ambient air and water quality, reducing and removing contaminating toxins and waste, managing pesticide use, responding to high-risk environmental emergencies, and administering industry product stewardship programs. Transfers are provided for activities concerned with protecting and managing the environment. Eligible costs are recovered from the Sustainable Environment Fund. Costs may be recovered from special accounts, ministries, other levels of government, organizations, and individuals for services described within this sub-vote.

ENVIRONMENTAL SUSTAINABILITY

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Environmental Sustainability	19,083	**19,083**

Voted Appropriation Description: This sub-vote provides for the development of legislation, policy, standards, and governance framework for the management, conservation, and utilization of the province's surface and groundwater, watershed management, source and ground water protection, biodiversity, fish and wildlife species and their habitats, and species at risk including the protection, inventory, enhancement, maintenance, and restoration of terrestrial and aquatic ecosystems; supporting or leading outreach programs to integrate water and natural resource management into industry, municipal, and regional planning and development programs; and fostering public awareness and understanding of the state and wise use of water and natural resources. This sub-vote also provides for the acquisition, collection, recording, managing, interpretation, standards, and co-ordination of air, water, snow, climate, and natural resource related inventories and data within the ministry and from other ministries; provision of social science expertise and services in economic and survey methodology; development of knowledge management networks and environmental information management systems internal and external to the ministry; laboratory services to ministry related vote activities; library service to the natural resource sector; and effectiveness monitoring and reporting of activities and outcomes related to activities in this vote. Transfers are provided for access, protection, and management of the environment and related environmental information gathering and management for services provided for in this sub-vote. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, licensees, and individuals for services described within this sub-vote.

BC PARKS

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
BC Parks	31,422	**31,422**

Voted Appropriation Description: This sub-vote provides for the acquisition, planning, management, administration, recreation, conservation, and utilization of special areas including provincial parks and protected areas through programs including the planning, protection, inventory, maintenance, and restoration of terrestrial and aquatic ecosystems in BC Parks and Protected Areas; wildfire planning, prevention, and awareness; initiating compliance and enforcement activities; provision of commercial and non-commercial recreational opportunities; development and maintenance of provincial park facilities supporting public use of the front country, back country, and marine areas; promotion and management of recreation services; monitoring and reporting on park attendance, visitor satisfaction, and land status and condition; provision of information, marketing, education, community engagement, and stewardship activities; promoting use and awareness of the protected areas system; and raising funding from external sources to support program delivery. Transfers are provided for stewardship, information and education, and management and administration of parks and protected areas by third parties. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, licensees, and individuals for services described within this sub-vote.

MINISTRY OF ENVIRONMENT

VOTE DESCRIPTIONS

($000)

CONSERVATION OFFICER SERVICE

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Conservation Officer Service	16,714	**16,714**

Voted Appropriation Description: This sub-vote provides for activities related to upholding British Columbia laws and supporting the continuous improvement in compliance with requirements established by government to protect the environment, the province's forest and range resource and related human health and safety including education and promotion, inspections, investigations, and enforcement of standards for the protection of fish, wildlife, habitat, and the environment; enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; public safety issues related to regulated activities; the management of human/wildlife conflicts; management of predator/livestock issues; and enforcing rules governing the use of forest service recreation sites and trails and fire bans. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

CLIMATE ACTION

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Climate Action	3,523	**3,271**

Voted Appropriation Description: This sub-vote provides for support for the activities required to meet the province's climate action targets under the *Greenhouse Gas Reduction Targets Act* and in British Columbia's Climate Action Plan, and for adapting to the impacts of climate change. This includes leading engagement processes across ministries, other governments, a diverse range of stakeholders, and the general public. Activities include: research and policy development on climate action measures; education and communication on impacts of climate change; advising and supporting Executive Council and its committees on matters of climate action and clean energy; and developing greenhouse gas requirements for industry, standardized offsets program, Carbon Neutral Government, and all related legislation and regulations. This sub-vote also provides for policy, planning, coordination and operational support, consultations, outreach, partnerships, education, and research. Eligible costs are recovered from the Sustainable Environment Fund. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

EXECUTIVE AND SUPPORT SERVICES

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Minister's Office	478	**478**
Corporate Services	21,312	**20,571**
	21,790	**21,049**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Environment including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff; executive support including the deputy minister's office and corporate administration; corporate business innovation including strategic planning, systems planning, business review and planning, corporate policy development, co-ordination of legislation and intergovernmental relations, program evaluation, and economic and regulatory impact analysis; and the management and delivery of programs that report information to the public on the state of environment and environmental trends. This sub-vote also provides for executive direction to the ministry; finance, administrative, strategic human resources, and information management services and systems; information and privacy; revenue collection; and trust fund management for ministry operations, programs, and clients. Transfers are provided for activities concerned with access, protection, and management of the environment. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 25 — MINISTRY OPERATIONS	99,486	**99,863**

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 26 — ENVIRONMENTAL ASSESSMENT OFFICE

This vote provides for the programs and operations described in the voted appropriation under the core business: Environmental Assessment Office.

ENVIRONMENTAL ASSESSMENT OFFICE

	Estimates 2012/13	Estimates 2013/14
Voted Appropriation		
Environmental Assessment Office	8,754	**8,754**

Voted Appropriation Description: This sub-vote provides for an objective and publicly accessible process under the *Environmental Assessment Act*. The process assesses environmental, economic, social, heritage, and health effects of major project proposals in British Columbia; identifies means for preventing or reducing adverse effects; and oversees certified projects to ensure that potential adverse effects of projects are avoided or mitigated and purported benefits are achieved. The Environmental Assessment Office provides the facilitation, coordination, and resources for project assessments which include consultation with members of the public, interest groups, First Nations, and other levels of government and compliance and effectiveness management in collaboration with other government agencies. Costs may be recovered from ministries, other entities within government, other levels of government, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	Estimates 2013/14
VOTE 26 — ENVIRONMENTAL ASSESSMENT OFFICE	8,754	**8,754**

MINISTRY OF ENVIRONMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations of the following special accounts: Park Enhancement Fund and Sustainable Environment Fund.

PARK ENHANCEMENT FUND

Statutory Appropriation		
Park Enhancement Fund special account	500	**1,500**

Statutory Appropriation Description: This statutory appropriation provides for the Park Enhancement Fund special account which is governed under the *Special Accounts Appropriation and Control Act*.

SUSTAINABLE ENVIRONMENT FUND

Statutory Appropriation		
Sustainable Environment Fund	20,305	**18,935**

Statutory Appropriation Description: This statutory appropriation provides for the Sustainable Environment Fund which is governed under the *Sustainable Environment Fund Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	74,415	**76,097**
Operating Costs	42,641	**42,119**
Government Transfers	4,696	**4,757**
Other Expenses	31,058	**29,234**
Internal Recoveries	(20,376)	**(19,092)**
External Recoveries	(3,389)	**(4,063)**
TOTAL OPERATING EXPENSES	129,045	**129,052**

MINISTRY OF ENVIRONMENT

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
PARK ENHANCEMENT FUND SPECIAL ACCOUNT		

This account was created by the *Special Accounts Appropriation and Control Act*. It provides for enhanced management, facilities, and services benefitting parks and protected areas including increased information, education, and interpretation programs; higher levels of natural and cultural resource assessment, management, research, and restoration; additional capital investments supporting the conservation and recreation goals of the ministry; improved volunteer program support; supplementary recreation program delivery; regional systems planning for conservation and recreation; and development and production of promotional, educational, and partnership products. Transfers are provided to support the programs, services, and activities provided for in this account. Revenues are received from ministries, other levels of government, organizations, businesses, licensees, and individuals from stumpage from tree removal in parks and protected areas; from the sale or licensing of promotional and educational goods and services; from park reservation fees; as donations, bequests, and contributions from agreements under the Act; and as earnings on account balances.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	2,585	**2,275**
OPERATING TRANSACTIONS		
Revenue	590	1,600
Expense	(500)	(1,500)
Net Revenue (Expense)	90	**100**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	(400)	(400)
Net Cash Source (Requirement)	(400)	**(400)**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	2,275	**1,975**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF ENVIRONMENT

SPECIAL ACCOUNT[1]

($000)

SUSTAINABLE ENVIRONMENT FUND

This account was created in 1990 by the *Sustainable Environment Fund Act* and subsequent amendments. It provides for the protection of the air, land, and water and for environmental renewal by preventing pollution, controlling pollutants, and undertaking remediation activities through administration of the *Environmental Management Act*, *Integrated Pest Management Act*, and related regulations. Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals. Expenses represent transfers to the Ministry of Environment for administration; the development of policies, legislation and regulations, standards, and criteria for discharges and emissions; monitoring and understanding the receiving environment; education and encouragement of activities to prevent pollution; waste reduction; air and water quality; clean-up of contaminated sites; hazardous waste management; soil and water remediation projects; and transfers to local governments, other organizations, and individuals to assist in waste management, clean-up of contaminated sites, and to support various environmental protection initiatives.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	4,498	**503**
OPERATING TRANSACTIONS		
Revenue	16,310	19,530
Expense	(20,305)	(18,935)
Net Revenue (Expense)	(3,995)	**595**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	503	**1,098**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF FINANCE

The mission of the Ministry of Finance is to provide fiscal policies and regulatory frameworks that support a strong and vibrant provincial economy; lead fair, efficient, and effective tax and royalty programs to support government services; and provide a centre of excellence for revenue management for government.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 27 — Ministry Operations	117,209	**114,671**
Vote 28 — Public Service Agency	51,163	**50,807**
Vote 29 — Benefits	1	**1**
STATUTORY APPROPRIATIONS		
Insurance and Risk Management Account Special Account	4,191	**4,191**
Provincial Home Acquisition Wind Up Special Account	10	**10**
OPERATING EXPENSES	172,574	**169,680**
CAPITAL EXPENDITURES [2]	9,655	**7,995**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	197,675	**188,988**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF FINANCE

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Treasury Board Staff	6,738	6,716	(7)	6,709
Office of the Comptroller General	5,931	5,933	(2)	5,931
Treasury	1	30,740	(30,739)	1
Revenue Division	67,341	204,296	(138,230)	66,066
Policy and Legislation	5,015	21,973	(16,998)	4,975
Public Sector Employers' Council Secretariat	16,640	16,660	(20)	16,640
Internal Audit and Advisory Services	2,407	2,557	(150)	2,407
Executive and Support Services	13,136	11,944	(2)	11,942
Public Service Agency	51,163	51,877	(1,070)	50,807
Benefits	1	53,283	(53,282)	1
Insurance and Risk Management Account Special Account	4,191	6,542	(2,351)	4,191
Provincial Home Acquisition Wind Up Special Account	10	10	—	10
TOTAL OPERATING EXPENSES	172,574	412,531	(242,851)	169,680

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	9,655	7,995	—	7,995
TOTAL CAPITAL EXPENDITURES	9,655	7,995	—	7,995

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division	197,695	360,043	(171,043)	189,000
Provincial Home Acquisition Wind Up Special Account	(20)	—	(12)	(12)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	197,675	360,043	(171,055)	188,988

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Revenue Division	—	1,138,000	(1,138,000)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	1,138,000	(1,138,000)	—

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 27 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Treasury Board Staff, Office of the Comptroller General, Treasury, Revenue Division, Policy and Legislation, Public Sector Employers' Council Secretariat, Internal Audit and Advisory Services, and Executive and Support Services.

TREASURY BOARD STAFF

Voted Appropriation		
Treasury Board Staff	6,738	**6,709**

Voted Appropriation Description: This sub-vote provides for the following: financial management advice to government on management of ministry, service delivery agency, and commercial Crown corporation operating and capital spending, economic performance, revenue, and debt including development of economic, revenue, and spending forecasts; development and management of the provincial government's budget and three-year fiscal plan including production of the Budget and Fiscal Plan, the Estimates, Quarterly Reports, and other related documents; advice and recommendations to Treasury Board on financial and capital management issues including development of standards, policies, and programs to support government initiatives; and review and approval of ministry, service delivery agency, and commercial Crown corporation plans. Costs may be recovered from ministries, Crown corporations and agencies, and parties external to government for services described within this sub-vote.

OFFICE OF THE COMPTROLLER GENERAL

Voted Appropriation		
Office of the Comptroller General	5,931	**5,931**

Voted Appropriation Description: This sub-vote provides for a corporate governance and control framework over financial management, procurement, accounting, performance management, payment card industry requirements, and general and unclaimed property administration for the provincial government. Activities include legislation and policy development, capacity development and monitoring, reporting, and continuous improvement. This sub-vote also provides for special investigations, management advisory services, activity based management, preparation of the Public Accounts, financial statements and management reports, financial compliance monitoring and reporting, payment diversion, and the Corporate Services Secretariat. Costs may be recovered from ministries, organizations within the government reporting entity, and external organizations for services described within this sub-vote.

TREASURY

Voted Appropriation		
Treasury	1	**1**

Voted Appropriation Description: This sub-vote provides for debt management and banking and cash management services to government, government bodies, and other authorized organizations. Debt management services include: management of the government's borrowing and fiscal agency loan programs; investments related to those programs; advisory and arranger services in relation to corporate and project finance initiatives; investor and rating agency relations; accounting, reporting, forecasting, and analysis services relating to the debt of the government reporting entity and the organizations within it; and related financing and liability management services. Banking and cash management services include: negotiation and management of banking contracts and credit arrangements; development of government banking policy; cash management of the Consolidated Revenue Fund and related funds including investment of those funds; payment and revenue consolidation services; management of government compliance with payment card industry data security standards; and banking and cash management related services. Costs may be recovered from ministries, including Management of Public Funds and Debt, Crown corporations and agencies, and parties external to government for services described within this sub-vote.

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

($000)

REVENUE DIVISION

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Revenue Division	67,341	**66,066**

Voted Appropriation Description: This sub-vote provides for the administration and enforcement of tax statutes, including the related revenue, royalties, interest, refunds, rebates, and benefit programs that are the responsibility of the Ministry of Finance. This sub-vote also provides for accounts receivable, collection, and loan administration, including costs resulting from the administration of loans and grants issued under student financial assistance programs, the ongoing administration of the reconstruction loan portfolio under the *Homeowner Protection Act*, and the collection of Medical Services Plan premiums. Costs may be recovered from revenue administered by the ministry. Costs may also be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for services described within this sub-vote.

POLICY AND LEGISLATION

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Policy and Legislation	5,014	**4,974**
Financial Institutions Commission	1	**1**
	5,015	**4,975**

Voted Appropriations Description: This sub-vote provides the legislative frameworks for the corporate and personal property registries and the regulation of financial services, pension plans, and real estate services. This sub-vote is also responsible for the coordination of non-budget legislation for the ministry. In addition, this sub-vote provides for advising the Minister of Finance and government on tax policy and intergovernmental fiscal relations for negotiations of financial, tax, and fiscal arrangements with First Nations, the federal government, and other levels of government and supports the implementation of government tax policy through legislation and regulation. This sub-vote also provides for operation and related administrative costs of the Financial Institutions Commission, the Credit Union Deposit Insurance Corporation, and the Financial Services Tribunal. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for services described within this sub-vote.

PUBLIC SECTOR EMPLOYERS' COUNCIL SECRETARIAT

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Public Sector Employers' Council Secretariat	16,640	**16,640**

Voted Appropriation Description: This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act*, and includes salaries and remuneration of the secretariat staff, government's financial contributions to employers' associations established under the *Public Sector Employers Act*, and related expenses. The Council sets and coordinates strategic direction for issues in labour relations and advises government with respect to labour relations, pensions, and compensation-related issues in the public sector. Costs may be recovered from pension boards for services described within this sub-vote.

INTERNAL AUDIT AND ADVISORY SERVICES

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Internal Audit and Advisory Services	2,407	**2,407**

Voted Appropriation Description: This sub-vote provides for the operation of Internal Audit and Advisory Services. Services include internal audit and management advisory services pertaining to the efficiency and effectiveness of government operations; financial and management controls; performance management, accountability, and risk management; special audits and reviews requested by Treasury Board; and pre- and post-implementation reviews of major information systems. Costs may be recovered from ministries, organizations within the government reporting entity, and external organizations for services described within this sub-vote.

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	537	**473**
Corporate Services	12,599	**11,469**
	13,136	**11,942**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Finance, the deputy minister's office, Government House, executive, strategic, and administrative support for the ministry including financial, human resources, business planning, information and systems management, freedom of information and privacy services, and records services. Corporate services are provided to the Public Service Agency, Office of the Premier, and other entities. This sub-vote also provides for payment of authorized travel and other expenses and allowances for members of the Executive Council, Parliamentary Secretaries, members of the Legislative Assembly performing executive functions, personal attendants, and ministerial staff. This sub-vote also provides for advice on the oversight of Crown corporations and agencies including analysis and coordination on governance, accountability, strategic priorities, performance planning, reporting, and inter-entity issues and policies. Costs may be recovered from ministries, Crown corporations and agencies, other levels of government, public bodies, and parties external to government for services described within this sub-vote.

VOTE 27 — MINISTRY OPERATIONS	117,209	**114,671**

VOTE DESCRIPTIONS

($000)

VOTE 28 — PUBLIC SERVICE AGENCY

This vote provides for programs and operations described in the voted appropriations under the core business: Public Service Agency.

PUBLIC SERVICE AGENCY

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Business Performance	22,901	**22,289**
Service Operations	8,608	**9,478**
Talent Management	14,079	**13,299**
Employee Relations	4,013	**4,078**
Corporate Services	1,562	**1,663**
	51,163	**50,807**

Voted Appropriations Description: This sub-vote provides for the BC Public Service Agency programs and operations including a full range of day-to-day human resource consulting, compensation, and classification; related human resource services and programs to assist clients in meeting their business goals; and the delivery of a suite of learning services, performance management, recognition and engagement programs, payroll, and hiring. This sub-vote also provides for a full range of labour relations services including negotiation and administration of collective agreements, severance, and labour relations advice and dispute resolution. This sub-vote also provides for the executive direction of the BC Public Service Agency, including management services for the Benefits Vote, along with administrative support services, policy and program development, financial services, communications, corporate human resource application management, strategic planning, and information systems. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

VOTE 28 — PUBLIC SERVICE AGENCY	51,163	**50,807**

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 29 — BENEFITS

This vote provides for programs and operations described in the voted appropriations under the core business: Benefits.

BENEFITS

Voted Appropriations		
Pension Contribution and Retirement Benefits	246,956	**268,604**
Employee Health Benefits	137,512	**136,772**
Other Benefits	4,750	**4,865**
Benefits Administration	7,428	**7,428**
Recoveries	(396,645)	**(417,668)**
	1	**1**

Voted Appropriations Description: This sub-vote provides for services in pension, retirement, employee health benefits, workforce adjustment services and severance costs, and related policy, program development, and administration for these business lines. This sub-vote also provides for the delivery of Disability Management and Workplace Health and Safety Programs and the management of the Provincial Employees Community Services Fund. Costs may be recovered from ministries, Crown agencies, boards and commissions, and other parties both internal and external to government for services described within this sub-vote.

VOTE 29 — BENEFITS	1	**1**

MINISTRY OF FINANCE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations for the following special accounts: Insurance and Risk Management Account and Provincial Home Acquisition Wind Up.

INSURANCE AND RISK MANAGEMENT ACCOUNT

Statutory Appropriation		
Insurance and Risk Management Account	4,191	**4,191**

Statutory Appropriation Description: This statutory appropriation provides for the Insurance and Risk Management Account which is governed under the *Financial Administration Act*.

PROVINCIAL HOME ACQUISITION WIND UP

Statutory Appropriation		
Provincial Home Acquisition Wind Up special account	10	**10**

Statutory Appropriation Description: This statutory appropriation provides for the Provincial Home Acquisition Wind Up special account which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	570,996	**594,219**
Operating Costs	123,358	**158,914**
Government Transfers	23,834	**22,784**
Other Expenses	109,425	**129,173**
Internal Recoveries	(472,026)	**(492,559)**
External Recoveries	(183,013)	**(242,851)**
TOTAL OPERATING EXPENSES	172,574	**169,680**

MINISTRY OF FINANCE

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
INSURANCE AND RISK MANAGEMENT ACCOUNT		

This account was established by the *Financial Administration Amendment Act* in 1989, for the purpose of providing insurance and/or risk management services to participants consisting of government bodies, ministries, public authorities, persons, and classes of persons or public authorities designated by regulation. This account is administered by the Ministry of Finance and also provides for the operation of the Risk Management Branch and Government Security Office which provides risk management; risk financing, including claims and litigation management; and security, advisory and consulting services to the provincial public sector. Revenue and recoveries represent amounts paid into the account in respect of agreements or arrangements with participants, amounts required to be paid into it under regulations, amounts appropriated for the account by a *Supply Act*, and earnings of the account. Expenses represent the amounts payable from the account in respect of agreements or arrangements with participants and amounts payable from the account in accordance with regulations including the cost of providing insurance and risk management services and the operation of the account.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	389,471	**407,461**
OPERATING TRANSACTIONS		
Revenue	21,790	21,790
Expense	(53,622)	(53,622)
Internal and External Recoveries	49,431	49,431
Net Revenue (Expense)	17,599	**17,599**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
Working Capital Adjustments and Other Spending Authority Committed[3]	391	**391**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	407,461	**425,451**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

[3] The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF FINANCE

SPECIAL ACCOUNT[1]

($000)

PROVINCIAL HOME ACQUISITION WIND UP SPECIAL ACCOUNT

This account was established under the *Special Accounts Appropriation and Control Act* effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the *Home Conversion and Leasehold Loan Act*, the *Home Mortgage Assistance Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act*, and the *Provincial Home Acquisition Act*. The latter Acts were repealed effective March 31, 2004. Revenue consists of interest on outstanding mortgage principal. Expenses include statutory rebates and other miscellaneous program costs. Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent repurchased mortgage accounts and guarantee claims paid under the mortgage assistance programs.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	15,429	**15,445**
OPERATING TRANSACTIONS		
Revenue	6	5
Expense	(10)	(10)
Net Revenue (Expense)	(4)	**(5)**
FINANCING TRANSACTIONS		
Receipts	20	12
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	20	**12**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	15,445	**15,452**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF FINANCE

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

REVENUE DIVISION

INTERNATIONAL FUEL TAX AGREEMENT *(MOTOR FUEL TAX ACT)* — Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	2,866	**2,643**
Receipts	(12,171)	**(12,043)**
Net Cash Requirement (Source)	(9,305)	**(9,400)**

LAND TAX DEFERMENT ACT — Disbursements are made to municipalities by the province to pay for property taxes deferred under this Act by those property owners who qualify for the regular Tax Deferment Program (over 55 years of age and other qualified property owners) or who qualify for either the Financial Hardship Tax Deferment Program or the Family with Children Property Tax Deferral Option Program. The property owner or the estate is required to repay to the province all deferred taxes, interest, and an administration fee on the termination of the agreement. Property owners qualifying under the Financial Hardship Tax Deferment Program are not required to pay an administration fee. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenues are credited to the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	113,000	**110,000**
Receipts	(47,000)	**(52,000)**
Net Cash Requirement (Source)	66,000	**58,000**

RECONSTRUCTION LOAN PORTFOLIO — Disbursements are made to individuals, including strata property owners, who qualify for loans under the reconstruction loan program as set out in the *Homeowner Protection Act*. Receipts represent principle repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	500	**400**
Receipts	(16,500)	**(17,000)**
Net Cash Requirement (Source)	(16,000)	**(16,600)**

STUDENTAID BC LOAN PROGRAM — Disbursements represent expenditures associated with loans under the StudentAid BC Loan Program. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	247,000	**247,000**
Receipts	(90,000)	**(90,000)**
Net Cash Requirement (Source)	157,000	**157,000**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

($000)

REVENUE DIVISION

BC TRANSIT — Disbursements are provided by the province to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	11,400	**11,400**
Receipts	(11,400)	**(11,400)**
Net Cash Requirement (Source)	—	**—**

BC TRANSPORTATION FINANCING AUTHORITY — Disbursements are provided by the province to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the provincial sales tax (receipts) on short-term rentals of passenger vehicles collected on BCTFA's behalf under the *Transportation Act*. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	435,000	**437,000**
Receipts	(435,000)	**(437,000)**
Net Cash Requirement (Source)	—	**—**

COWICHAN TRIBES — Disbursements are provided by the province to the Cowichan Tribes in respect of tobacco tax (receipts) collected on their behalf under the Cowichan Tribes Agreement. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	2,300	**2,300**
Receipts	(2,300)	**(2,300)**
Net Cash Requirement (Source)	—	**—**

MUNICIPALITIES OR ELIGIBLE ENTITIES — Disbursements are provided by the province to municipalities, regional districts, or eligible entities in respect of municipal and regional district tax (receipts) collected on their behalf under the *Provincial Sales Tax Act*. Interest and fee revenue is deposited to the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	31,000	**31,900**
Receipts	(31,000)	**(31,900)**
Net Cash Requirement (Source)	—	**—**

RURAL AREAS — Disbursements are provided by the province to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf under the *Taxation (Rural Area) Act*. Interest and fee revenue is deposited to the Consolidated Revenue Fund. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	300,000	**312,000**
Receipts	(300,000)	**(312,000)**
Net Cash Requirement (Source)	—	**—**

SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY — Disbursements are provided by the province to the South Coast British Columbia Transportation Authority (SCBCTA) in respect of the fuel tax (receipts) collected on SCBCTA's behalf under the *South Coast British Columbia Transportation Authority Act*. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	308,100	**343,400**
Receipts	(308,100)	**(343,400)**
Net Cash Requirement (Source)	—	**—**

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

The mission of the Ministry of Forests, Lands and Natural Resource Operations is to support the sustainable development of forest, mineral, and land resources and the competitiveness of industries that use them; and to make effective land and resource decisions that produce economic prosperity and environmental sustainability.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 30 — Ministry Operations	379,094	**340,514**
Vote 31 — Direct Fire	63,165	**63,165**
STATUTORY APPROPRIATIONS		
BC Timber Sales Account Special Account	159,034	**157,791**
Crown Land Special Account	20	**20**
Forest Stand Management Fund Special Account	—	—
OPERATING EXPENSES	601,313	**561,490**
CAPITAL EXPENDITURES [2]	55,223	**58,752**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	68,308	**71,294**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Integrated Resource Operations	58,725	59,860	(1,481)	58,379
Resource Stewardship	102,211	123,514	(56,561)	66,953
Tenures, Competitiveness and Innovation	13,637	16,470	(3,001)	13,469
Timber Operations, Pricing and First Nations	23,889	23,644	(2)	23,642
Regional Operations	115,488	117,580	(2,803)	114,777
Executive and Support Services	65,144	63,775	(481)	63,294
Direct Fire	63,165	77,787	(14,622)	63,165
BC Timber Sales Account Special Account	159,034	157,792	(1)	157,791
Crown Land Special Account	20	68,229	(68,209)	20
Forest Stand Management Fund Special Account	—	5,458	(5,458)	—
TOTAL OPERATING EXPENSES	601,313	714,109	(152,619)	561,490

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	27,723	29,952	—	29,952
BC Timber Sales Account Special Account	27,500	28,800	—	28,800
TOTAL CAPITAL EXPENDITURES	55,223	58,752	—	58,752

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Integrated Resource Operations	600	600	—	600
Tenures, Competitiveness and Innovation	5,878	6,764	—	6,764
BC Timber Sales Account Special Account	61,900	64,000	—	64,000
Crown Land Special Account	(70)	—	(70)	(70)
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	68,308	71,364	(70)	71,294

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	Net	Disbursements	Receipts	Net
Core Business				
Regional Operations	—	6,000	(6,000)	—
TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES	—	6,000	(6,000)	—

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

VOTE DESCRIPTIONS

($000)

VOTE 30 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Integrated Resource Operations; Resource Stewardship; Tenures, Competitiveness and Innovation; Timber Operations, Pricing and First Nations; Regional Operations; and Executive and Support Services.

INTEGRATED RESOURCE OPERATIONS

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Integrated Resource Operations	58,725	**58,379**

Voted Appropriation Description: This sub-vote provides for the stewardship and management of heritage and natural resource operations, including: compliance and enforcement of legislation relating to resource use; provincial resource information and mapping; legal registry of all natural resource tenures; fire prevention and control; resort development; recreation sites and trails; archaeological permitting and site registry; and heritage property management and conservation. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

RESOURCE STEWARDSHIP

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Resource Stewardship	102,211	**66,953**

Voted Appropriation Description: This sub-vote provides for resource stewardship activities, including: land based investments; timber supply planning and determination; tree improvement; growth and yield, silviculture, and forest genetics related research; forest health, forest inventory, and monitoring the effectiveness of resource practices; land and marine use planning; and legislation, policies, and practices that support sustainable management of forests, water, fish, wildlife, and habitat. This sub-vote also provides for stewardship activities related to invasive plants and species, fish, wildlife, and habitat; ocean policy; water use regulation, planning, licensing, and safety including dams and dikes; and river forecasts and water rental remissions. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

TENURES, COMPETITIVENESS AND INNOVATION

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Tenures, Competitiveness and Innovation	13,637	**13,469**

Voted Appropriation Description: This sub-vote provides for activities, including: tenure policy and administration; activities that promote forest industry competitiveness and innovation; forest and Crown land policy and legislation; major Crown land allocation including the management of development projects; remediation of contaminated sites on Crown land and other lands that affect provincial interests; forest related carbon business development; compensation; and research and development related to wood products and processes. Costs may be recovered from fees received from log exports. Costs may also be recovered from ministries, other entities within government, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

TIMBER OPERATIONS, PRICING AND FIRST NATIONS

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Timber Operations, Pricing and First Nations	23,889	**23,642**

Voted Appropriation Description: This sub-vote provides for tenure and pricing activities, including: establishing policies and administering the province's timber measurement, pricing, and billing systems; safety policy; forest service road and bridge maintenance and infrastructure; resource road policy and legislation; and promoting First Nation participation in the forest economy. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
REGIONAL OPERATIONS		
Voted Appropriation		
Regional Operations	115,488	**114,777**

Voted Appropriation Description: This sub-vote provides for research, treatment, protection, licensing, permitting, administration, monitoring, reporting, stewardship management, and other operational activities in relation to: forests, fish and wildlife, invasive plants, range, water, soil, mining resources, and recreation; biodiversity; species at risk; hunting, angling, and trapping; watershed restoration; habitat and ecosystem management; aquaculture, marine planning, and regional dam and dike safety and regulation; regional drought and flood management; traceability and eco-certification; regional geographic information and sales; and Crown land and foreshore sales. This sub-vote also provides for forest service road and bridge engineering, timber pricing, forest tenure administration, First Nations consultation, and land use initiatives. This sub-vote also provides for the operation of regional offices that provide customer assistance with access to natural resource authorizations. Costs may be recovered from special accounts, ministries, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	834	**834**
Corporate Services	64,310	**62,460**
	65,144	**63,294**

Voted Appropriations Description: This sub-vote provides for executive direction and related support services to the ministry, including: the office of the Minister of Forests, Lands and Natural Resource Operations including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff; the deputy minister's office; corporate governance and service delivery activities for strategic human resources, asset and infrastructure, finance, executive and executive support, information technology strategy, and corporate and strategic policy, legislation, and initiatives; and revenue collection. This sub-vote also provides for the salary and expenses of the Parliamentary Secretary for Forestry. Corporate services are also provided to other ministries that support the natural resource sector. Costs may be recovered from special accounts, ministries, other entities within government, other levels of government, agencies, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 30 — MINISTRY OPERATIONS	379,094	**340,514**

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 31 — DIRECT FIRE

This vote provides for programs and operations described in the voted appropriation under the core business: Direct Fire.

DIRECT FIRE

	Estimates 2012/13	Estimates 2013/14
Voted Appropriation		
Direct Fire	63,165	**63,165**

Voted Appropriation Description: This sub-vote provides for forest protection including fire prevention control throughout the province in accordance with applicable legislation, control and suppression of wildfires, and ex gratia payments related to these activities and rehabilitation costs. This sub-vote allows for statutory appropriation for fire control under the *Wildfire Act*. Costs may be recovered from special accounts, ministries, agencies, other levels of government, provinces, countries, companies, organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	Estimates 2013/14
VOTE 31 — DIRECT FIRE	63,165	**63,165**

VOTE DESCRIPTIONS

($000)

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations of the following special accounts: BC Timber Sales Account, Crown Land, and Forest Stand Management Fund.

BC TIMBER SALES ACCOUNT

	Estimates 2012/13	Estimates 2013/14
Statutory Appropriation		
BC Timber Sales Account	159,034	**157,791**

Statutory Appropriation Description: This statutory appropriation provides for the BC Timber Sales Account which is governed under the *Forest Act*.

CROWN LAND

	Estimates 2012/13	Estimates 2013/14
Statutory Appropriation		
Crown Land special account	20	**20**

Statutory Appropriation Description: This statutory appropriation provides for the Crown Land special account which is governed under the *Ministry of Lands, Parks and Housing Act*.

FOREST STAND MANAGEMENT FUND

	Estimates 2012/13	Estimates 2013/14
Statutory Appropriation		
Forest Stand Management Fund	—	**—**

Statutory Appropriation Description: This statutory appropriation provides for the Forest Stand Management Fund which is governed under the *Special Accounts Appropriation and Control Act*.

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2012/13	Estimates 2013/14
Salaries and Benefits	296,806	**298,107**
Operating Costs	318,373	**249,672**
Government Transfers	89,786	**77,659**
Other Expenses	114,513	**121,569**
Internal Recoveries	(45,546)	**(32,898)**
External Recoveries	(172,619)	**(152,619)**
TOTAL OPERATING EXPENSES	601,313	**561,490**

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

SPECIAL ACCOUNT[1]

($000)

BC TIMBER SALES ACCOUNT

This account was originally established in 1988 as the Small Business Forest Enterprise Account and became the BC Timber Sales Account in 2003 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues for BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program. Revenue is collected from the following sources: upset stumpage, bonus stumpage, waste billings, annual fees and billings (annual rent, trespass charges, extension fees, forfeited deposits and scaling fees) incidental to the operation of the program, and sales of logs. Expenditures are for preparing forest development plans and logging plans; assessments required to formulate these plans for timber sales licences; costs of meeting requirements of applicable legislation; construction and maintenance of logging roads, bridges, and log dumps; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program including certification and safety initiatives. Costs of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations, and individuals. Revenue in excess of current expenditures and outstanding obligations may be transferred to the General Fund as directed by Treasury Board. Disbursements reflect capitalized costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	213,134	**231,123**
OPERATING TRANSACTIONS		
Revenue	178,115	187,320
Expense	(159,037)	(163,593)
Internal and External Recoveries	3	5,802
Net Revenue (Expense)	19,081	**29,529**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	(221)	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	(61,900)	(64,000)
Capital Expenditures	(27,500)	(28,800)
Net Cash Source (Requirement)	(89,400)	**(92,800)**
Difference Between 2012/13 Estimates and Projected Actual Net Cash Source (Requirement)	6,300	—
Working Capital Adjustments and Other Spending Authority Committed[3]	82,229	**89,900**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	231,123	**257,752**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

[3] The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

SPECIAL ACCOUNT[1]

($000)

CROWN LAND SPECIAL ACCOUNT

This account was originally created as a fund by authority of section 7 of the *Department of Housing Act* in 1973, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and provisions were modified under the *Special Accounts Appropriation and Control Act* in 1982. Revenues include land sales, exchanges, tenures, royalties, interest, rental income, and fees. Costs of development include costs directly associated with the acquisition and development of Crown land for sale or tenure. Expenses include costs for Crown land clean-up and servicing. This special account also provides Free Crown Grants and Nominal Rent Tenures of land at less than fair market value. In accordance with generally accepted accounting principles, upon disposition these grants and tenures are expensed at their fair market values if any consideration is received, and are otherwise expensed at net book value. As Crown land is shown on the balance sheet as the nominal value of $1, the revaluation of Crown land to fair market value is shown as a recovery against the expenses. Financing transaction receipts represent repayment of outstanding loans and deposits made on pending sales.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	50,000	**50,000**
OPERATING TRANSACTIONS		
CROWN LAND		
Revenue	77,683	125,114
Less: Cost of Development	(1,344)	(2,017)
	76,339	123,097
Expense	(20)	(20)
Net Revenue (Expense)	76,319	**123,077**
FREE CROWN GRANTS AND NOMINAL RENT TENURES[3]		
Expense:[4]		
– Ministry of Advanced Education, Innovation and Technology	(1,000)	(1)
– Ministry of Community, Sport and Cultural Development	(4,228)	(9,081)
– Ministry of Education	(1,000)	(1)
– Ministry of Energy, Mines and Natural Gas	(2,432)	(1,760)
– Ministry of Environment	(1,454)	(1)
– Ministry of Forests, Lands and Natural Resource Operations	(2,629)	(1)
– Ministry of Health	(3,600)	(1)
– Ministry of Jobs, Tourism and Skills Training	(1,000)	(1)
– Ministry of Justice	(1,000)	(1)
– Ministry of Social Development	(1,000)	(1)
– Ministry of Transportation and Infrastructure	(4,000)	(4,000)
– Renewal of Nominal Rent Tenures	(2,163)	(2,360)
– Contingency	(51,000)	(51,000)
Total Expense	(76,506)	(68,209)
Internal and External Recoveries	76,506	68,209
Net Revenue (Expense)	—	—
Transfer from (to) the General Fund	(76,389)	**(123,147)**
FINANCING TRANSACTIONS		
Receipts	70	70
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	70	**70**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	50,000	**50,000**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

[3] Expenses and recoveries reflect the net difference between the fair market value and book value of Crown land granted free or leased for a nominal fee.

[4] The amounts shown reflect the projected value of free Crown grants to be issued on behalf of the individual ministries shown, and the anticipated value of nominal rent tenures to be renewed in the 2013/14 fiscal year. A Contingency amount has been added to reflect potential unanticipated requests.

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

SPECIAL ACCOUNT[1]

($000)

FOREST STAND MANAGEMENT FUND

This account was originally established as a fund by the *Forest Stand Management Fund Act* in 1986, and was changed to a special account under the *Special Accounts Appropriation and Control Act* in 1988. Expenses provide for enhanced management of British Columbia's forest and rangelands, silviculture work, and costs related to environmental remediation performed in accordance with applicable legislation, the costs of investigating contraventions of applicable legislation, fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, reforestation, and road deactivation in areas subject to stumpage levies. Recoveries include funds collected in accordance with applicable legislation, penalties levied in accordance with application legislation, and stumpage levies.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	11,964	**11,964**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(5,458)	(5,458)
Internal and External Recoveries	5,458	5,458
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	11,964	**11,964**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF FORESTS, LANDS AND NATURAL RESOURCE OPERATIONS

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

INTEGRATED RESOURCE OPERATIONS

TOURISM DEVELOPMENT — Disbursements represent expenditures for preparing land development plans, survey costs, and costs of developing land for sale and tenure disposition to resort developers. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	600	**600**
Receipts	—	**—**
Net Cash Requirement (Source)	600	**600**

TENURES, COMPETITIVENESS AND INNOVATION

CROWN LAND ADMINISTRATION — Disbursements represent expenditures for servicing, developing, tenuring, and disposing of Crown land. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	5,878	**6,764**
Receipts	—	**—**
Net Cash Requirement (Source)	5,878	**6,764**

REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

($000)

REGIONAL OPERATIONS

HABITAT CONSERVATION TRUST — Disbursements are provided by the province to the Habitat Conservation Trust Fund (HCTF) in respect of surcharges on hunting and angling licenses collected on HCTF's behalf under the *Wildlife Act*. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	6,000	**6,000**
Receipts	(6,000)	**(6,000)**
Net Cash Requirement (Source)	—	**—**

MINISTRY OF HEALTH

The mission of the Ministry of Health is to guide and enhance the province's health services to ensure British Columbians are supported in their efforts to maintain and improve their health.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATION		
Vote 32 — Ministry Operations	16,030,229	**16,403,886**
STATUTORY APPROPRIATION		
Health Special Account	147,250	**147,250**
OPERATING EXPENSES	16,177,479	**16,551,136**
CAPITAL EXPENDITURES [2]	16,614	**2,644**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF HEALTH

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Health Programs	15,945,404	16,579,459	(254,306)	16,325,153
Recoveries from Health Special Account	(147,250)	(147,250)	—	(147,250)
Executive and Support Services	232,075	239,964	(13,981)	225,983
Health Special Account	147,250	147,250	—	147,250
TOTAL OPERATING EXPENSES	16,177,479	16,819,423	(268,287)	16,551,136

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	16,614	2,644	—	2,644
TOTAL CAPITAL EXPENDITURES	16,614	2,644	—	2,644

VOTE DESCRIPTIONS

($000)

VOTE 32 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Health Programs, Recoveries from Health Special Account, and Executive and Support Services.

HEALTH PROGRAMS

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Regional Services	10,838,220	**11,121,315**
Medical Services Plan	3,886,873	**3,982,075**
PharmaCare	1,178,354	**1,179,232**
Health Benefits Operations	35,123	**35,560**
Vital Statistics	6,834	**6,971**
	15,945,404	**16,325,153**

Voted Appropriations Description: This sub-vote provides funding for the administration, operation, and delivery of health programs. Regional Services provides funding for the management and delivery of health services including mental health services to adults, public and preventive health services, acute care services, emergency medical services, provincial programs, home and community care services, multi-disciplinary comprehensive self-care and health services information to British Columbians and health care providers, and other health services. Medical Services Plan provides funding for eligible services provided by medical practitioners, health care practitioners, diagnostic facilities, and human resource and planning initiatives with respect to physicians and other providers of health care. PharmaCare provides funding to individuals, agencies, or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, and other approved items and services that complement PharmaCare programs. Health Benefits Operations provides funding for the administration of the Medical Services Plan and PharmaCare programs including enrolment. Vital Statistics provides funding for the Agency responsible for the administration, registration, record maintenance, certification, statistical analysis, and reporting of births, deaths, and marriages occurring in the province. Costs may be recovered from royalties on the sale of Vital Statistics Agency-developed intellectual property, ministries, health authorities, agencies, other levels of government, organizations, and individuals for services provided or funded by the ministry.

RECOVERIES FROM HEALTH SPECIAL ACCOUNT

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Recoveries from Health Special Account	(147,250)	**(147,250)**

Voted Appropriation Description: This sub-vote provides for recoveries from the Health Special Account.

EXECUTIVE AND SUPPORT SERVICES

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Ministers' Offices	1,090	**1,125**
Stewardship and Corporate Services	230,985	**224,858**
	232,075	**225,983**

Voted Appropriations Description: This sub-vote provides funding for the offices of the Minister of Health and the Minister of State for Seniors, and includes salaries, benefits, allowances, and operating expenses for the ministers and their staff. This sub-vote also provides for stewardship and corporate services functions including direction to health authorities and other health providers, support to partners in delivering health care services, monitoring of health authority compliance and performance, central financial and operational management services of the ministry, general services to support program delivery, development of the policy and legislative framework for the health care system, development of long-term health plans, monitoring and regulation of professional associations, seniors advocacy, and public health reports on population health through the Provincial Health Officer. Costs may be recovered from other levels of government, organizations, individuals, and other entities for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 32 — MINISTRY OPERATIONS	16,030,229	**16,403,886**

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

STATUTORY — SPECIAL ACCOUNTS

This statutory appropriation provides for programs and operations of the special account: Health Special Account.

HEALTH SPECIAL ACCOUNT

Statutory Appropriation		
Health Special Account	147,250	**147,250**

Statutory Appropriation Description: This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act.*

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	112,208	**113,926**
Operating Costs	116,040	**166,050**
Government Transfers	16,186,329	**16,537,216**
Other Expenses	149,446	**149,822**
Internal Recoveries	(147,591)	**(147,591)**
External Recoveries	(238,953)	**(268,287)**
TOTAL OPERATING EXPENSES	16,177,479	**16,551,136**

MINISTRY OF HEALTH

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
HEALTH SPECIAL ACCOUNT		

This account was established by the *Health Special Account Act* in 1992. Administered by the Ministry of Health, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care; health research; health promotion; and health education services. Expenses of the Special Account represent transfers to the Ministry Operations Vote.

	Estimates 2012/13	Estimates 2013/14
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	—	—
OPERATING TRANSACTIONS		
Revenue	147,250	147,250
Expense	(147,250)	(147,250)
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	—	—

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF JOBS, TOURISM AND SKILLS TRAINING

The mission of the Ministry of Jobs, Tourism and Skills Training and the Minister Responsible for Labour is to manage key lines of government service that help create the economic prosperity needed for the success of families and communities across the province. This means seizing the opportunities and responding to the challenges of a globalized economy in order to create new jobs, defend existing ones, and position ourselves for long-term growth. In addition, the Labour Division establishes a fair and balanced labour and employment law framework that promotes worker health and safety and labour relations stability.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 33 — Ministry Operations	215,794	**214,029**
Vote 34 — Labour Programs	15,713	**15,310**
STATUTORY APPROPRIATION		
Northern Development Fund Special Account	500	**500**
OPERATING EXPENSES	232,007	**229,839**
CAPITAL EXPENDITURES [2]	3,276	**4**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF JOBS, TOURISM AND SKILLS TRAINING

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Labour Market and Immigration Initiatives	17,446	179,869	(162,621)	17,248
International Trade and Investment Attraction	16,258	15,844	(2)	15,842
Tourism	48,870	927	(2)	925
Major Investments Office	2,667	2,572	(1)	2,571
Competitiveness and Small Business	5,665	5,503	(2)	5,501
Economic Development	6,996	6,802	(2)	6,800
Transfers to Crown Corporations and Agencies	112,244	160,634	—	160,634
Executive and Support Services	5,648	5,508	(1,000)	4,508
Labour Programs	15,713	41,751	(26,441)	15,310
Northern Development Fund Special Account	500	500	—	500
TOTAL OPERATING EXPENSES	232,007	419,910	(190,071)	229,839

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	3,103	1	—	1
Labour Programs	173	3	—	3
TOTAL CAPITAL EXPENDITURES	3,276	4	—	4

MINISTRY OF JOBS, TOURISM AND SKILLS TRAINING

VOTE DESCRIPTIONS

($000)

VOTE 33 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following eight core businesses: Labour Market and Immigration Initiatives, International Trade and Investment Attraction, Tourism, Major Investments Office, Competitiveness and Small Business, Economic Development, Transfers to Crown Corporations and Agencies, and Executive and Support Services.

LABOUR MARKET AND IMMIGRATION INITIATIVES

Voted Appropriations	Estimates 2012/13	**Estimates 2013/14**
Strategy, Policy and Priorities	2,360	**2,360**
Immigration	11,849	**11,651**
Labour Market Programs	3,236	**3,236**
Labour Market Agreement	1	**1**
	17,446	**17,248**

Voted Appropriations Description: This sub-vote provides for the policy, administration, operation, and delivery of labour market and immigration programs and services including external service delivery for initiatives related to settlement, immigration, and labour market development. Programs and services include business immigration; development and delivery of training programs and labour market supports through the Canada-British Columbia Labour Market Agreement; the Provincial Nominee Program; the Canada-British Columbia Building Foreign Qualifications Recognition Capacity Agreement; worker training programs; community services and partnerships; national and international job fairs; and labour market information, forecast, and communication tools. This sub-vote also provides for negotiation and implementation of the Canada-British Columbia Immigration Agreement. Costs may be recovered from investment returns on security deposits, from fees, and from ministries, Crown agencies, and parties external to government, including the Government of Canada through federal/provincial agreements for services described within this sub-vote.

INTERNATIONAL TRADE AND INVESTMENT ATTRACTION

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
International Trade and Investment Attraction	16,258	**15,842**

Voted Appropriation Description: This sub-vote provides for facilitating trade and investment in strategic sectors and industries in all regions of the province; promoting British Columbia internationally; showcasing British Columbia at national and international events; the operation of the province's international network of trade and investment representatives and offices; hosting incoming delegations and investors from key markets and priority sectors; development and delivery of outbound trade and investment missions in conjunction with public and private sector partners; management of British Columbia's participation in domestic and international trade agreements and initiatives, including the Softwood Lumber Agreement; programming to assist British Columbia companies to conduct international business; partnerships with public and private sector organizations to achieve trade and investment objectives; and research and analysis to develop sectoral and market strategies and support British Columbia's trade and investment objectives. Costs may be recovered from ministries, Crown agencies, other levels of government, organizations, and individuals for services described within this sub-vote.

TOURISM

Voted Appropriations	Estimates 2012/13	**Estimates 2013/14**
Tourism Marketing	26,658	**—**
Tourism Partnerships	18,913	**—**
Strategy and Policy	2,319	**—**
Tourism Policy	980	**925**
	48,870	**925**

Voted Appropriations Description: This sub-vote provides for the development and implementation of provincial plans, policies, and legislation related to tourism and/or the tourism industry in British Columbia; work on tourism-related projects and policies of key strategic importance to British Columbia's tourism industry and government, including costs related to the transition to Destination BC Corp.; tourism-related operational, programming, and research activities including negotiating and entering into tourism-related agreements or arrangements with parties outside of British Columbia; and support to the Secretariat for the Ministers' Council on Tourism. Costs may be recovered from Crown agencies and parties external to government for services described within this sub-vote.

MINISTRY OF JOBS, TOURISM AND SKILLS TRAINING

VOTE DESCRIPTIONS

($000)

MAJOR INVESTMENTS OFFICE

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Major Investments Office	2,667	2,571

Voted Appropriation Description: This sub-vote provides for fostering economic development in key sectors by acting as the lead and working with other ministries and agencies to identify and evaluate new major project investment opportunities and encourage investment in British Columbia; working with the international offices to provide consistent and personalized business relationships and services to potential investors; and advocating on behalf of government to secure and attain necessary approvals of major investment opportunities and working with investors, ministries, government agencies, other levels of government, and stakeholders to identify barriers impeding investment projects in British Columbia and working to overcome them. The Major Investments Office will work with the Aboriginal Business Investment Council and provide direct support and services to the Jobs and Investment Board. Costs may be recovered from government organizations and agencies for services described within this sub-vote.

COMPETITIVENESS AND SMALL BUSINESS

Voted Appropriation	Estimates 2012/13	Estimates 2013/14
Competitiveness and Small Business	5,665	5,501

Voted Appropriation Description: This sub-vote provides for development of comprehensive economic and competitiveness strategies; working with investors to facilitate economic development and job creation; delivering venture capital programming; negotiating positions, policy options, and advice for government and industry; providing strategic direction to remove barriers to business, advancing economic development, and increasing productivity and competitiveness; providing financial support for projects, initiatives, and trusts that support economic growth and diversification throughout the province; and establishing and operating the Small Business Roundtable. Costs may be recovered from ministries, Crown agencies, boards and commissions, other organizations, and other levels of government for services described within this sub-vote.

ECONOMIC DEVELOPMENT

Voted Appropriations	Estimates 2012/13	Estimates 2013/14
Economic Development	5,485	5,334
Mountain Pine Beetle Epidemic Response	911	886
BC Jobs and Investment Board	600	580
	6,996	6,800

Voted Appropriations Description: This sub-vote provides for the administration, operation, and delivery of regional economic development programs, including the RuralBC Secretariat and the Resort Municipality Initiative Program, and services including comprehensive economic strategies and initiatives; key economic development tools; identifying new ways of enabling British Columbia's rural communities to become more economically diverse; working with investors to facilitate economic development and job creation; administering federal/provincial economic programs; developing training strategies and implementing strategic labour market policies; and land and marine use planning. This sub-vote also provides for executive direction, administrative services, and operating programs of the Mountain Pine Beetle Epidemic Response Division and the BC Jobs and Investment Board. Costs may be recovered from ministries, Crown agencies, other levels of government, organizations, businesses, and individuals for services described within this sub-vote.

TRANSFERS TO CROWN CORPORATIONS AND AGENCIES

Voted Appropriations	Estimates 2012/13	Estimates 2013/14
Forestry Innovation Investment Ltd	17,800	17,300
Destination BC Corp	—	48,890
Industry Training Authority	94,444	94,444
	112,244	160,634

Voted Appropriations Description: This sub-vote provides for transfers to Crown Corporations and Agencies including Forestry Innovation Investment Ltd., Destination BC Corp., and the Industry Training Authority.

MINISTRY OF JOBS, TOURISM AND SKILLS TRAINING

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	Estimates 2013/14
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Ministers' Offices	1,050	**1,050**
Corporate Services	4,598	**3,458**
	5,648	**4,508**

Voted Appropriations Description: This sub-vote provides for the offices of the Minister of Jobs, Tourism and Skills Training and the Minister Responsible for Labour and the Minister of State for Small Business including salaries, benefits, allowances, and operating expenses for the ministers and the ministers' staff; and the Parliamentary Secretary for Asia Pacific. This sub-vote also provides for executive direction for the ministry. Under an agreement, the Ministry of Community, Sport and Cultural Development provides management services to the Ministry of Jobs, Tourism and Skills Training and Destination BC Corp. Costs may be recovered from ministries and Crown agencies for services described within this sub-vote.

VOTE 33 — MINISTRY OPERATIONS	215,794	**214,029**

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 34 — LABOUR PROGRAMS

This vote provides for programs and operations described in the voted appropriations under the core business: Labour Programs.

LABOUR PROGRAMS

Voted Appropriations		
Employment Standards	7,833	**7,833**
Labour Relations Board	4,630	**4,630**
WorkSafeBC Funded Services	1	**1**
Corporate Services	3,249	**2,846**
	15,713	**15,310**

Voted Appropriations Description: This sub-vote provides for services promoting harmonious labour and employment relations, including: oversight of the *Employment Standards Act* and the *Labour Relations Code*; the administration of the *Employment Standards Act*; and the operations of the Workers' Compensation Appeal Tribunal, Compensation Advisory Services, and the Labour Relations Board, including funding for the Employment Standards Tribunal and other labour relations initiatives. Costs associated with the Workers' Compensation Appeal Tribunal and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act*. This sub-vote also provides for executive, strategic, and administrative support including financial, human resources, business planning, information and systems management, legislative and policy support, corporate planning, and performance management. Costs may be recovered from ministries and parties external to government for services described within this sub-vote.

VOTE 34 — LABOUR PROGRAMS	15,713	**15,310**

MINISTRY OF JOBS, TOURISM AND SKILLS TRAINING

VOTE DESCRIPTIONS

($000)

STATUTORY — SPECIAL ACCOUNTS

This statutory appropriation provides for programs and operations of the special account: Northern Development Fund.

NORTHERN DEVELOPMENT FUND

	Estimates 2012/13	Estimates 2013/14
Statutory Appropriation		
Northern Development Fund	500	**500**

Statutory Appropriation Description: This statutory appropriation provides for the Northern Development Fund which is governed under the *BC-Alcan Northern Development Fund Act.*

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2012/13	Estimates 2013/14
Salaries and Benefits	86,462	**71,643**
Operating Costs	66,706	**35,758**
Government Transfers	297,868	**311,854**
Other Expenses	882	**16,272**
Internal Recoveries	(521)	**(15,617)**
External Recoveries	(219,390)	**(190,071)**
TOTAL OPERATING EXPENSES	232,007	**229,839**

MINISTRY OF JOBS, TOURISM AND SKILLS TRAINING

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
NORTHERN DEVELOPMENT FUND		

This account was established by the *BC-Alcan Northern Development Fund Act*, in 1998. The purpose is to promote sustainable economic development in north-western British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the Nechako-Kitimat Development Fund Society. Interest earned on the fund balance is credited to the account as revenue. Administration costs are funded through the Ministry Operations Vote.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	455	**530**
OPERATING TRANSACTIONS		
Revenue	575	575
Expense	(500)	(500)
Net Revenue (Expense)	75	**75**
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	530	**605**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF JUSTICE

The mission of the Ministry of Justice is to lead law reform in British Columbia, see that public affairs are administered in accordance with the law, and ensure that British Columbia is a province where people are safe.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 35 — Attorney General Operations	370,132	**368,546**
Vote 36 — Solicitor General Operations	611,712	**639,385**
Vote 37 — Judiciary	67,041	**68,109**
Vote 38 — *Crown Proceeding Act*	24,500	**24,500**
Vote 39 — Independent Investigations Office	9,300	**10,100**
Vote 40 — British Columbia Utilities Commission	1	**1**
Vote 41 — *Emergency Program Act*	14,478	**14,478**
STATUTORY APPROPRIATIONS		
Civil Forfeiture Account Special Account	—	**—**
Corrections Work Program Account Special Account	1,281	**1,281**
Criminal Asset Management Fund Special Account	—	**—**
Public Guardian and Trustee Operating Account Special Account	8,893	**8,893**
Less: Transfer from Ministry Operations Vote	(8,893)	**(8,893)**
Victim Surcharge Special Account	13,504	**13,504**
OPERATING EXPENSES	1,111,949	**1,139,904**
CAPITAL EXPENDITURES [2]	12,882	**18,927**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF JUSTICE

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Justice Services	106,225	109,692	(3,502)	106,190
Prosecution Services	112,939	112,914	—	112,914
Court Services	96,758	99,273	(2,852)	96,421
Legal Services	17,600	17,871	(300)	17,571
Agencies, Boards and Commissions	13,295	13,963	(668)	13,295
Executive and Support Services	23,315	22,157	(2)	22,155
Corrections	200,113	219,500	(6,044)	213,456
Policing and Security Programs	326,346	368,100	(26,011)	342,089
Victim Services and Crime Prevention	40,231	40,510	(300)	40,210
Emergency Management BC	26,769	31,858	(5,122)	26,736
Office of the Superintendent of Motor Vehicles	4,177	8,186	(4,036)	4,150
Corporate Services	14,076	12,746	(2)	12,744
Judiciary	67,041	68,109	—	68,109
Crown Proceeding Act	24,500	24,500	—	24,500
Independent Investigations Office	9,300	10,100	—	10,100
British Columbia Utilities Commission	1	6,675	(6,674)	1
Emergency Program Act	14,478	14,478	—	14,478
Civil Forfeiture Account Special Account	—	3,992	(3,992)	—
Corrections Work Program Account Special Account	1,281	1,281	—	1,281
Criminal Asset Management Fund Special Account	—	—	—	—
Public Guardian and Trustee Operating Account Special Account	—	15,804	(15,804)	—
Victim Surcharge Special Account	13,504	13,504	—	13,504
TOTAL OPERATING EXPENSES	1,111,949	1,215,213	(75,309)	1,139,904

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	5,091	6,036	—	6,036
Corporate Services	4,759	11,346	—	11,346
Judiciary	590	765	—	765
Independent Investigations Office	1,882	388	—	388
British Columbia Utilities Commission	20	10	—	10
Public Guardian and Trustee Operating Account Special Account	540	382	—	382
TOTAL CAPITAL EXPENDITURES	12,882	18,927	—	18,927

LOANS, INVESTMENTS AND OTHER REQUIREMENTS	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	—	2,900	(2,900)	—
TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS	—	2,900	(2,900)	—

MINISTRY OF JUSTICE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 35 — ATTORNEY GENERAL OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Justice Services; Prosecution Services; Court Services; Legal Services; Agencies, Boards and Commissions; and Executive and Support Services.

JUSTICE SERVICES

Voted Appropriation		
Justice Services	106,225	**106,190**

Voted Appropriation Description: This sub-vote provides for the administration, management, and transformation of justice services throughout the province including administrative justice reform; public, criminal, civil, and family law reform; and broad justice system policy development to support a more accessible, efficient, and effective justice system. This sub-vote also provides for legal aid, human rights, and other publicly-funded legal counsel services; development and management of legislation; access to justice services; maintenance enforcement and services associated with inter-jurisdictional support court orders; alternative-to-court dispute resolution services for separating and divorcing parents and their children; parenting after separation programs; developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government; and public legal education and information coordination. Costs may be recovered from ministries, the Legal Services Society, and the federal government for services described within this sub-vote.

PROSECUTION SERVICES

Voted Appropriation		
Prosecution Services	112,939	**112,914**

Voted Appropriation Description: This sub-vote provides for the operation of Crown counsel services including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the *Crown Counsel Act*. Costs may be recovered from the Victim Surcharge Special Account to enable compliance with the *Victims of Crime Act*.

COURT SERVICES

Voted Appropriation		
Court Services	96,758	**96,421**

Voted Appropriation Description: This sub-vote provides for court registry operations, court administration, prisoner escort, and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Costs may be recovered from the federal and municipal governments for costs related to ticket enforcement and circuit courts, from contracted court bailiffs for civil execution services, and from parties or the public for costs associated with services described within this sub-vote.

LEGAL SERVICES

Voted Appropriation		
Legal Services	17,600	**17,571**

Voted Appropriation Description: This sub-vote provides for legal and related services including legal advice; representation in civil litigation; and drafting, preparing, filing, and publishing statutes, regulations, and Orders in Council to the province and various agencies, boards and commissions, and other organizations. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Costs may be recovered from ministries, agencies, boards and commissions, and other organizations for legal and related services described within this sub-vote.

MINISTRY OF JUSTICE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
AGENCIES, BOARDS AND COMMISSIONS		
Voted Appropriation		
Agencies, Boards and Commissions	13,295	**13,295**

Voted Appropriation Description: This sub-vote provides for the costs of the BC Ferry Commission, BC Human Rights Tribunal, BC Review Board, and Oil and Gas Appeal Tribunal and partial funding of the Public Guardian and Trustee Operating Account. The BC Ferry Commission serves to regulate British Columbia Ferry Services Inc. (BC Ferries). The BC Human Rights Tribunal provides parties the opportunity to resolve complaints of discrimination through mediation and hearings under the *British Columbia Human Rights Code*. The BC Review Board conducts hearings pursuant to the *Criminal Code* of Canada, to review and assess the mental condition and level of threat to the public posed by mentally disordered accused persons to determine whether they should be absolutely or conditionally discharged or detained in a designated place of custody. The Oil and Gas Appeal Tribunal is an independent agency that was established to hear appeals from certain determinations issued by the Oil and Gas Commission (or its designate) under the *Oil and Gas Activities Act*, as well as certain review decisions issued by a review official. Costs may be recovered from ministries, agencies, boards and commissions, and other organizations for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	1,231	**1,231**
Corporate Services	22,084	**20,924**
	23,315	**22,155**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Justice including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff; executive direction of the ministry, including the Deputy Attorney General's office; general services to support program delivery; policy development; the investigation of matters relating to the administration of the *Correction Act* and court services; and management services for the ministry. This sub-vote also provides for other initiatives sponsored by the Minister of Justice and the ministry. Costs may be recovered from ministries, agencies, boards and commissions, other organizations, and individuals for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 35 — ATTORNEY GENERAL OPERATIONS	370,132	**368,546**

VOTE 36 — SOLICITOR GENERAL OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Corrections, Policing and Security Programs, Victim Services and Crime Prevention, Emergency Management BC, Office of the Superintendent of Motor Vehicles, and Corporate Services.

CORRECTIONS

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Corrections	200,113	**213,456**

Voted Appropriation Description: This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community, immigration detainees, and for the planning and management of correctional programs. Costs may be recovered from ministries for purposes including medical sessions, systems-related costs, and supervision of offenders; from other levels of government for purposes which include housing and supervision of federal offenders and immigration detainees; and from other jurisdictions for community supervision of offenders, the Vancouver Drug Treatment Court, and the Native Courtworker Program for services described within this sub-vote.

POLICING AND SECURITY PROGRAMS

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Policing and Security Programs	326,346	**342,089**

Voted Appropriation Description: This sub-vote provides for superintending policing and law enforcement in the province, management of contract policing, and developing and delivering initiatives to maintain safe and secure communities. This sub-vote also provides for security industry regulations and other protective programs. Costs may be recovered from ministries for the enhanced policing of highway maintenance zones and forest service recreation sites; for criminal record reviews of public sector employees; and from other levels of government, the Insurance Corporation of British Columbia, the Vancouver Port Corporation, and organizations and individuals covered by the *Criminal Records Review Act* for services described within this sub-vote.

VICTIM SERVICES AND CRIME PREVENTION

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Victim Services and Crime Prevention	40,231	**40,210**

Voted Appropriation Description: This sub-vote provides for direct services to support victims of crime, counselling and outreach services for women and children impacted by violence, and financial assistance and benefits to assist victims in their recovery from the impacts of violent crime. This sub-vote also provides for support to communities to prevent crime, violence, and victimization. Costs may be recovered from the Victim Surcharge Special Account for victim service programs and crime prevention initiatives, from ministries for special public safety initiatives, and from other levels of government for services described within this sub-vote.

EMERGENCY MANAGEMENT BC

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Emergency Management BC	26,769	**26,736**

Voted Appropriation Description: This sub-vote provides for costs related to provincial emergency planning, preparedness, mitigation, response, and recovery activities including flood, fire, and other hazard mitigation; assurance of critical infrastructure; promotion of emergency management capacity within British Columbian communities; and business continuity and integrated public safety planning readiness for response to multiple fatality incidents. This sub-vote also provides for the Office of the Fire Commissioner, which implements fire safety regulations and activities, promotes fire safety, and oversees major fire investigations and the response to major wildland urban interface fire emergencies; and for the BC Coroners Service, which provides for investigations of unnatural, sudden, and unexpected deaths in the province, ensuring that the relevant facts are made a matter of public record, identifying and advancing recommendations aimed at prevention of death in the future under similar circumstances, and reporting on issues affecting prevention of child death and promoting child safety. Costs may be recovered from ministries, Crown agencies, other levels of government, and other organizations for services described within this sub-vote.

MINISTRY OF JUSTICE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
OFFICE OF THE SUPERINTENDENT OF MOTOR VEHICLES		
Voted Appropriation		
Office of the Superintendent of Motor Vehicles	4,177	**4,150**

Voted Appropriation Description: This sub-vote provides for leading and supporting government traffic safety initiatives, administration of driver regulatory and traffic safety programs, setting driver licensing policy, monitoring and regulating unfit drivers, conducting appeals of driving prohibitions and conducting hearings and reviews of the Insurance Corporation of British Columbia decisions respecting driver licence sanctions, driver training schools, driver trainer licences, and other driver related programs administered by the Office of the Superintendent of Motor Vehicles. Costs may be recovered from ministries, Crown corporations, and from appeal fees and program fees for services described within this sub-vote.

	Estimates 2012/13	**Estimates 2013/14**
CORPORATE SERVICES		
Voted Appropriation		
Corporate Services	14,076	**12,744**

Voted Appropriation Description: This sub-vote provides for the office of the Deputy Solicitor General, as well as executive, strategic, and administrative support for the ministry. This includes financial administration, facilities management, organizational development, information and systems management, and service planning. This sub-vote also provides for policy development and other initiatives sponsored by the Minister of Justice, including oversight of delegated consumer protection agencies. Costs may be recovered from ministries for special public safety initiatives, and from organizations and individuals for services described within this sub-vote; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 36 — SOLICITOR GENERAL OPERATIONS	611,712	**639,385**

MINISTRY OF JUSTICE

VOTE DESCRIPTIONS

($000)

VOTE 37 — JUDICIARY

This vote provides for programs and operations described in the voted appropriations under the core business: Judiciary.

JUDICIARY

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Superior Courts	14,350	**14,350**
Provincial Courts	52,691	**53,759**
	67,041	**68,109**

Voted Appropriations Description: This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 37 — JUDICIARY	67,041	**68,109**

MINISTRY OF JUSTICE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 38 — *CROWN PROCEEDING ACT*

This vote provides for programs and operations described in the voted appropriation under the core business: *Crown Proceeding Act.*

CROWN PROCEEDING ACT

	Estimates 2012/13	Estimates 2013/14
Voted Appropriation		
Crown Proceeding Act	24,500	**24,500**

Voted Appropriation Description: This sub-vote provides for the payments made under the authority of the *Crown Proceeding Act.*

	Estimates 2012/13	Estimates 2013/14
VOTE 38 — *CROWN PROCEEDING ACT*	24,500	**24,500**

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 39 — INDEPENDENT INVESTIGATIONS OFFICE

This vote provides for programs and operations described in the voted appropriation under the core business: Independent Investigations Office.

INDEPENDENT INVESTIGATIONS OFFICE

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Independent Investigations Office	9,300	10,100

Voted Appropriation Description: This sub-vote provides for the operation of the Independent Investigations Office which conducts investigations into deaths and incidents of serious harm involving on and off duty municipal police and Royal Canadian Mounted Police in British Columbia and on duty special provincial constables. When such investigations result in Crown Counsel laying charges under the *Criminal Code* of Canada or any other statute, the Independent Investigations Office supports prosecution of the charges. The Independent Investigations Office operates under the *Police Act* which provides for the prescription of additional offences to be investigated, and for issuance of public reports as necessary and as required.

	Estimates 2012/13	**Estimates 2013/14**
VOTE 39 — INDEPENDENT INVESTIGATIONS OFFICE	9,300	**10,100**

MINISTRY OF JUSTICE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 40 — BRITISH COLUMBIA UTILITIES COMMISSION

This vote provides for programs and operations described in the voted appropriation under the core business: British Columbia Utilities Commission.

BRITISH COLUMBIA UTILITIES COMMISSION

	Estimates 2012/13	Estimates 2013/14
Voted Appropriation		
British Columbia Utilities Commission	1	**1**

Voted Appropriation Description: This sub-vote provides for the operation of the commission as outlined under the *Utilities Commission Act* and the *Insurance Corporation Act*. Costs of the commission may be recovered from regulated entities, hearing and project applicants, and parties external to government for services described within this sub-vote.

	Estimates 2012/13	Estimates 2013/14
VOTE 40 — BRITISH COLUMBIA UTILITIES COMMISSION	1	**1**

MINISTRY OF JUSTICE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**

VOTE 41 — *EMERGENCY PROGRAM ACT*

This vote provides for programs and operations described in the voted appropriation under the core business: *Emergency Program Act*.

EMERGENCY PROGRAM ACT

	Estimates 2012/13	Estimates 2013/14
Voted Appropriation		
Emergency Program Act	14,478	**14,478**

Voted Appropriation Description: This sub-vote provides for ministry programs and operations described in the *Emergency Program Act*, which provides for response to and recovery from emergencies, disasters, and for hazard mitigation initiatives.

	Estimates 2012/13	Estimates 2013/14
VOTE 41 — *EMERGENCY PROGRAM ACT*	14,478	**14,478**

VOTE DESCRIPTIONS

($000)

STATUTORY — SPECIAL ACCOUNTS

These statutory appropriations provide for programs and operations of the following special accounts: Civil Forfeiture Account, Corrections Work Program Account, Criminal Asset Management Fund, Public Guardian and Trustee Operating Account, and Victim Surcharge Special Account.

CIVIL FORFEITURE ACCOUNT

	Estimates 2012/13	**Estimates 2013/14**
Statutory Appropriation		
Civil Forfeiture Account	—	**—**

Statutory Appropriation Description: This statutory appropriation provides for the Civil Forfeiture Account which is governed under the *Civil Forfeiture Act.*

CORRECTIONS WORK PROGRAM ACCOUNT

	Estimates 2012/13	**Estimates 2013/14**
Statutory Appropriation		
Corrections Work Program Account	1,281	**1,281**

Statutory Appropriation Description: This statutory appropriation provides for the Corrections Work Program Account which is governed under the *Correction Act.*

CRIMINAL ASSET MANAGEMENT FUND

	Estimates 2012/13	**Estimates 2013/14**
Statutory Appropriation		
Criminal Asset Management Fund	—	**—**

Statutory Appropriation Description: This statutory appropriation provides for the Criminal Asset Management Fund which is governed under the *Criminal Asset Management Act.*

PUBLIC GUARDIAN AND TRUSTEE OPERATING ACCOUNT

	Estimates 2012/13	**Estimates 2013/14**
Statutory Appropriation		
Public Guardian and Trustee Operating Account	8,893	**8,893**
Less: Transfer from Ministry Operations Vote	(8,893)	**(8,893)**
	—	**—**

Statutory Appropriation Description: This statutory appropriation provides for the Public Guardian and Trustee Operating Account which is governed under the *Public Guardian and Trustee Act.*

VICTIM SURCHARGE SPECIAL ACCOUNT

	Estimates 2012/13	**Estimates 2013/14**
Statutory Appropriation		
Victim Surcharge Special Account	13,504	**13,504**

Statutory Appropriation Description: This statutory appropriation provides for the Victim Surcharge Special Account which is governed under the *Victims of Crime Act.*

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION	Estimates 2012/13	**Estimates 2013/14**
Salaries and Benefits	541,356	**550,762**
Operating Costs	149,126	**150,625**
Government Transfers	539,923	**557,963**
Other Expenses	41,456	**41,870**
Internal Recoveries	(85,364)	**(86,007)**
External Recoveries	(74,548)	**(75,309)**
TOTAL OPERATING EXPENSES	1,111,949	**1,139,904**

MINISTRY OF JUSTICE

SPECIAL ACCOUNT[1]

($000)

CIVIL FORFEITURE ACCOUNT

This account was established by the *Civil Forfeiture Act* in 2005. The purpose of the account is to suppress economic incentives resulting from unlawful activities and to fund crime prevention, crime remediation, and victim compensation initiatives. The fund is established to distribute proceeds of assets forfeited to the Crown under the Act. Revenue represents any excess of recoveries to expenditures in a given fiscal year. Expenses are limited to those permitted within the scope of the Act and include administration of the Act. Costs may be recovered from proceeds from judgments or settlements of concluded legal proceedings.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	3,096	**5,175**
OPERATING TRANSACTIONS		
Revenue	1,033	1,033
Expense	(3,992)	(3,992)
Internal and External Recoveries	3,992	3,992
Net Revenue (Expense)	1,033	**1,033**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	1,046	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	5,175	**6,208**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF JUSTICE

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**
CORRECTIONS WORK PROGRAM ACCOUNT		

This account was established by the *Miscellaneous Statutes Amendment Act (No.2)* in 1987 and is governed under the *Correction Act*. The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits. Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs related to the Corrections Work Program. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	3,522	**3,362**
OPERATING TRANSACTIONS		
Revenue	650	650
Expense	(1,281)	(1,281)
Transfer from Ministry Operations Vote	700	700
Net Revenue (Expense)	69	**69**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	(289)	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
Working Capital Adjustments and Other Spending Authority Committed[3]	60	**60**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	3,362	**3,491**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

[3] The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF JUSTICE

SPECIAL ACCOUNT[1]

($000)

CRIMINAL ASSET MANAGEMENT FUND

The Forfeited Crime Proceeds Fund account was established by the *Special Accounts Appropriation and Control Act* in 1988, as amended by the *Attorney General Amendment Act* in 1989. This account was continued in 2012, under the name Criminal Asset Management Fund, by the *Criminal Asset Management Act*. The purpose of this account is to use the proceeds that government obtains from criminal forfeitures and certain fines for certain criminal justice purposes. Revenue represents money received by government from proceeds of crime provided by certain other governments, money paid as a fine under a provision of the *Criminal Code* of Canada or under similar legislation, and money forfeited under certain sections of the *Criminal Code* of Canada. Revenue also represents money realized from the disposition of forfeited property governed by the Act and other money, interest, and income provided for in the Act. Expenses are for compensation of eligible victims, crime prevention and remediation, administration of the Act, and other prescribed purposes. Administrative costs may be funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	995	**1,016**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	—	—
Net Revenue (Expense)	—	—
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	21	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	—
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	1,016	**1,016**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF JUSTICE

SPECIAL ACCOUNT[1]

($000)

PUBLIC GUARDIAN AND TRUSTEE OPERATING ACCOUNT

This account was established as a special account by the *Public Trustee Amendment Act* in 1989 and is governed by section 24 of the *Public Guardian and Trustee Act*. The account's revenue sources are transfers from the Attorney General Operations Vote. Approved expenses provide for services to clients and for the administration of the Public Guardian and Trustee. Costs may be recovered from clients and parties external to government and from fees, commissions, and charges earned.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	24,894	**24,987**
OPERATING TRANSACTIONS		
Revenue	—	—
Expense	(24,108)	(24,697)
Internal and External Recoveries	15,215	15,804
Transfer from Ministry Operations Vote	8,893	8,893
Net Revenue (Expense)	—	—
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	(540)	(382)
Net Cash Source (Requirement)	(540)	**(382)**
Working Capital Adjustments and Other Spending Authority Committed[3]	633	**633**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	24,987	**25,238**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

[3] The Working Capital Adjustments and Other Spending Authority Committed includes those adjustments that would change the cash balance of the Special Account. This may include amortization expense, changes in accounts receivable and payable, and the recognition of deferred revenues.

MINISTRY OF JUSTICE

SPECIAL ACCOUNT[1]

($000)

	Estimates 2012/13	**Estimates 2013/14**

VICTIM SURCHARGE SPECIAL ACCOUNT

This account was established by the *Victims of Crime Act* in 1996. The purpose of the account is to fund services to victims of crime as provided for in the Act. Revenue represents proceeds from a victim surcharge levy on fines from all provincial offences, both court-imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the *Criminal Code* of Canada and interest earned on the balance of the fund. Expenses are for justice system obligations to victims of crime under the Act, including administration costs for the Ministry of Justice. Any remaining funds may be expended on initiatives which may benefit victims of crime. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR [2]	43,926	**43,222**
OPERATING TRANSACTIONS		
Revenue	12,500	12,800
Expense	(13,504)	(13,504)
Net Revenue (Expense)	(1,004)	**(704)**
Difference Between 2012/13 Estimates and Projected Actual Net Revenue (Expense)	300	
FINANCING TRANSACTIONS		
Receipts	—	—
Disbursements	—	—
Capital Expenditures	—	—
Net Cash Source (Requirement)	—	**—**
PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR [2]	43,222	**42,518**

NOTES

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2012/13 is based on the *2011/12 Public Accounts*.

MINISTRY OF JUSTICE

LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

($000)

EXECUTIVE AND SUPPORT SERVICES

INTEREST ON TRUSTS AND DEPOSITS — Interest earnings are credited (disbursed) to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.

	Estimates 2012/13	**Estimates 2013/14**
Disbursements	2,100	**2,900**
Receipts	(2,100)	**(2,900)**
Net Cash Requirement (Source)	—	**—**

MINISTRY OF SOCIAL DEVELOPMENT

The mission of the Ministry of Social Development is to make a difference in the lives of British Columbians trying to overcome social and economic barriers by believing in their ability to realize their potential and make meaningful contributions to their community; and by providing access to the services and resources to help them build the resilience and personal accountability necessary to achieve those goals.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATION		
Vote 42 — Ministry Operations	2,456,780	**2,487,135**
OPERATING EXPENSES	2,456,780	**2,487,135**
CAPITAL EXPENDITURES [2]	32,538	**39,511**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MINISTRY OF SOCIAL DEVELOPMENT

CORE BUSINESS SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	External Recoveries	Net
Core Business				
Income Assistance	1,663,883	1,694,318	(10,080)	1,684,238
Employment	55,488	356,686	(301,198)	55,488
Community Living British Columbia	718,777	728,777	—	728,777
Employment and Assistance Appeal Tribunal	1,751	1,751	—	1,751
Executive and Support Services	16,881	16,921	(40)	16,881
TOTAL OPERATING EXPENSES	2,456,780	2,798,453	(311,318)	2,487,135

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Executive and Support Services	32,538	39,511	—	39,511
TOTAL CAPITAL EXPENDITURES	32,538	39,511	—	39,511

MINISTRY OF SOCIAL DEVELOPMENT

VOTE DESCRIPTIONS

($000)

VOTE 42 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Income Assistance, Employment, Community Living British Columbia, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

INCOME ASSISTANCE

Voted Appropriations	Estimates 2012/13	**Estimates 2013/14**
Income Assistance - Program Management	115,529	**115,529**
Temporary Assistance	429,985	**383,639**
Disability Assistance	847,075	**913,576**
Supplementary Assistance	271,294	**271,494**
	1,663,883	**1,684,238**

Voted Appropriations Description: This sub-vote provides for temporary assistance, disability assistance, and health and other supports for family units of eligible individuals in accordance with the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and other supports consistent with the intent of the legislation. This sub-vote also provides for the operations and administration of employment-related programs to support individuals with multiple barriers and disabilities. This sub-vote also provides for support services and direct operating costs. Costs may be recovered from ministries, other levels of government, Bus Pass Program user fees, assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments for services described within this sub-vote.

EMPLOYMENT

Voted Appropriations	Estimates 2012/13	**Estimates 2013/14**
Employment Programs	55,487	**55,487**
Labour Market Development Agreement	1	**1**
	55,488	**55,488**

Voted Appropriations Description: This sub-vote provides for the operation and administration of programs to assist eligible individuals to find sustainable employment. This sub-vote also provides for the operations and administration of employment-related programs to support individuals with multiple barriers and disabilities. In addition, this sub-vote supports organizations that provide employment services to unemployed persons and provides for developing and implementing strategies for dealing with labour force adjustments and meeting human resource requirements. Costs may be recovered from ministries and parties external to government under cost-sharing agreements for services described within this sub-vote.

COMMUNITY LIVING BRITISH COLUMBIA

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Community Living British Columbia	718,777	**728,777**

Voted Appropriation Description: This sub-vote provides for general support and advice to the minister regarding Adult Community Living Services and includes transfer payments to Community Living British Columbia for the governance, management, operations, and delivery of services and support to adults with developmental disabilities. Payments for the provision of these services are in accordance with the *Community Living Authority Act*.

EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL

Voted Appropriation	Estimates 2012/13	**Estimates 2013/14**
Employment and Assistance Appeal Tribunal	1,751	**1,751**

Voted Appropriation Description: This sub-vote provides for salaries, benefits, allowances, operating, and related expenses of the Employment and Assistance Appeal Tribunal, which provides for an independent and impartial appeal of the ministry's reconsideration decisions. The Employment and Assistance Appeal Tribunal is a single-level, community-based appeal system established under the *Employment and Assistance Act*. Ministry clients that are dissatisfied with the outcome of the ministry's reconsideration decisions may appeal to the Employment and Assistance Appeal Tribunal. Costs may be recovered from ministries for services described within this sub-vote.

MINISTRY OF SOCIAL DEVELOPMENT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	475	**475**
Corporate Services	16,406	**16,406**
	16,881	**16,881**

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Social Development and for executive direction of the ministry and administrative services for the operating programs of the ministry. This includes strategic and business planning, financial administration and budget coordination, human resources, asset and risk management, information technology, and records management. This sub-vote also provides for the salary and benefits of the Parliamentary Secretary for Non-profit Partnerships, corporate and community-based service delivery, including services provided by ministries and agencies on behalf of the ministry. Costs may be recovered from ministries and parties external to government for services described within this sub-vote.

VOTE 42 — MINISTRY OPERATIONS	2,456,780	**2,487,135**

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	122,174	**127,435**
Operating Costs	31,017	**32,806**
Government Transfers	2,610,017	**2,633,506**
Other Expenses	6,798	**20,345**
Internal Recoveries	(138)	**(15,639)**
External Recoveries	(313,088)	**(311,318)**
TOTAL OPERATING EXPENSES	2,456,780	**2,487,135**

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

The mission of the Ministry of Transportation and Infrastructure is to create an integrated and safe transportation network that incorporates all modes of transport, reflects regional priorities, and provides a strong foundation for economic growth; and to maintain and improve the provincial highway system, ensuring the safe and efficient movement of people and goods provincially, nationally, and internationally.

MINISTRY SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATION		
Vote 43 — Ministry Operations	806,921	**803,301**
OPERATING EXPENSES	806,921	**803,301**
CAPITAL EXPENDITURES [2]	4,239	**2,702**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

CORE BUSINESS SUMMARY

($000)

	2012/13	2013/14 ESTIMATES		
OPERATING EXPENSES	Net	Gross	External Recoveries	Net
Core Business				
Transportation and Infrastructure Improvements	10,046	737,710	(726,277)	11,433
Public Transportation	323,474	794,392	(483,786)	310,606
Highway Operations	461,881	566,347	(96,605)	469,742
Commercial Passenger Transportation Regulation	1,534	1,535	(1)	1,534
Executive and Support Services	9,986	11,044	(1,058)	9,986
TOTAL OPERATING EXPENSES	806,921	2,111,028	(1,307,727)	803,301

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Core Business				
Highway Operations	4,239	2,702	—	2,702
TOTAL CAPITAL EXPENDITURES	4,239	2,702	—	2,702

VOTE DESCRIPTIONS

($000)

VOTE 43 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Transportation and Infrastructure Improvements, Public Transportation, Highway Operations, Commercial Passenger Transportation Regulation, and Executive and Support Services.

TRANSPORTATION AND INFRASTRUCTURE IMPROVEMENTS

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Transportation Policy and Programs	2,470	**2,470**
Transportation Investments	1	**1**
Partnerships	1	**1**
Port and Airport Development	6,309	**7,696**
Enhancing Economic Development	1,265	**1,265**
	10,046	**11,433**

Voted Appropriations Description: This sub-vote provides for Transportation Policy and Programs; Transportation Investments; Partnerships; Port and Airport Development; Pacific Gateway; and infrastructure development initiatives. Major activities include transportation, highway and corporate policy, the development of legislation, service planning, and performance measurement; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, and property acquisition for provincial highways, roads, bridges, and tunnels; asset preservation, including road and bridge surfacing; rehabilitation, replacement, seismic retrofit, and safety improvements; rehabilitation of ferries and ferry terminals; electrical installations and upgrades; minor roadwork; development and monitoring of public-private partnerships; land base management, including port and airport *Land Act* tenures; and managing funding to communities to build and improve infrastructure that contributes to their sustainable development. This sub-vote also provides for transfers to other parties such as local governments to support transportation and infrastructure initiatives such as port and airport development and cycling networks. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, agencies, organizations, other levels of government, and private sector partners for services described within this sub-vote.

PUBLIC TRANSPORTATION

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Public Transit	121,860	**119,524**
Coastal Ferry Services	201,614	**191,082**
	323,474	**310,606**

Voted Appropriations Description: This sub-vote provides for annual government contributions and payments towards Public Transit and Coastal Ferry Services. These costs include operating transfers, grants, or payments toward expenses incurred for providing public passenger and transportation services in various communities throughout the province. This sub-vote also includes provincial investments in transit capital infrastructure and operating expenses. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, agencies, organizations, other levels of government, and private sector partners for services described within this sub-vote.

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

VOTE DESCRIPTIONS

($000)

HIGHWAY OPERATIONS

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Maintenance and Operations	427,655	**435,516**
Commercial Vehicle Safety and Enforcement	23,609	**23,609**
Inland Ferries	10,617	**10,617**
	461,881	**469,742**

Voted Appropriations Description: This sub-vote provides for Maintenance and Operations, Commercial Vehicle Safety and Enforcement, and Inland Ferries. Major activities include regional, district, and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; engineering; inspection station operations; the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs, truck licensing programs, and assistance with the enforcement of commercial passenger transportation operations; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures, and tunnels; payments to contractors for pavement marking, electrical maintenance, and performance payments; the operation and maintenance of inland ferries and terminals; and transfers to other parties such as local governments. Costs may be recovered from ministries, the BC Transportation Financing Authority and other Crown corporations, agencies, organizations, other levels of government, and private sector partners for services described within this sub-vote.

COMMERCIAL PASSENGER TRANSPORTATION REGULATION

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriations		
Passenger Transportation Board	489	**489**
Passenger Transportation Branch	1,045	**1,045**
	1,534	**1,534**

Voted Appropriations Description: This sub-vote provides for the Passenger Transportation Board and Passenger Transportation Branch. The Passenger Transportation Board approves applications to operate inter-city buses and passenger directed vehicles in British Columbia and decides appeals on administrative sanctions imposed by the Registrar of Passenger Transportation. The Registrar of Passenger Transportation approves applications for those commercial passenger transportation operations, such as sightseeing buses and hotel and airport shuttles, which are not adjudicated by the Board. The Passenger Transportation Branch verifies safety requirements, conducts investigations, when required, and in cooperation with other programs and agencies, provides overall provincial coordination and direction for enforcement and compliance activities against both licensed and unlicensed operators. Costs may be recovered from parties internal and external to the ministry for services described within this sub-vote.

MINISTRY OF TRANSPORTATION AND INFRASTRUCTURE

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	Estimates 2013/14
EXECUTIVE AND SUPPORT SERVICES		
Voted Appropriations		
Minister's Office	544	544
Corporate Services	9,442	9,442
	9,986	9,986

Voted Appropriations Description: This sub-vote provides for the office of the Minister of Transportation and Infrastructure including salaries, benefits, allowances, and operating expenses for the minister and the minister's staff. This sub-vote also provides for the deputy minister's office and services to support program delivery including finance, administration, strategic human resources, information technology and management, writing services, and facilities management. Costs may be recovered from parties internal and external to the ministry for services described within this sub-vote.

VOTE 43 — MINISTRY OPERATIONS	806,921	803,301

MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	114,625	118,154
Operating Costs	1,674,306	1,727,386
Government Transfers	279,405	264,189
Other Expenses	1,150	1,304
Internal Recoveries	(4)	(5)
External Recoveries	(1,262,561)	(1,307,727)
TOTAL OPERATING EXPENSES	806,921	803,301

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY

($000)

	Estimates 2012/13[1]	Estimates 2013/14
VOTED APPROPRIATION		
Vote 44 — Management of Public Funds and Debt	1,287,491	**1,264,198**
OPERATING EXPENSES	1,287,491	**1,264,198**
CAPITAL EXPENDITURES [2]	—	—
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	—
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	—

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

MANAGEMENT OF PUBLIC FUNDS AND DEBT

SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	2013/14 ESTIMATES External Recoveries	2013/14 ESTIMATES Net
Core Business				
Cost of Borrowing for Government Operating and Capital Funding	1,287,488	1,268,932	(4,737)	1,264,195
Cost of Borrowing for Relending to Government Bodies	1	1,075,271	(1,075,270)	1
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1	946	(945)	1
Cost of Warehouse Borrowing Program	1	22,291	(22,290)	1
TOTAL OPERATING EXPENSES	1,287,491	2,367,440	(1,103,242)	1,264,198

MANAGEMENT OF PUBLIC FUNDS AND DEBT

VOTE DESCRIPTIONS

($000)

VOTE 44 — MANAGEMENT OF PUBLIC FUNDS AND DEBT

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program, and entering certain financial agreements and commodity derivatives with or on behalf of government bodies; and borrowing for the warehouse program.

COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FUNDING (NET OF RECOVERIES)

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Cost of Borrowing for Government Operating and Capital Funding	1,287,488	**1,264,195**

Voted Appropriation Description: This sub-vote provides for interest and all other costs, expenses, charges and fees associated with debt arising from borrowings or other credit arrangements. These include costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, incurred or assumed by the government for operating purposes or capital funding purposes. This sub-vote also provides for the cost of cash-flow management of the Consolidated Revenue Fund, payment services resulting from borrowing activities, and costs associated with business continuation planning in relation to debt management, banking and cash management functions. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives, and revenue earned from sinking fund investments, prefunding operations and matched book transactions, are offset against the related expenditure.

COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Cost of Borrowing for Relending to Government Bodies	1	**1**

Voted Appropriation Description: This sub-vote provides for interest and all other costs, expenses, charges and fees associated with debt arising from borrowings or other credit arrangements, including costs under related financial agreements (such as interest rate and currency swaps and forward rate agreements) incurred or assumed by the government for the purposes of the fiscal agency loan program. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related expenditure, and the remaining costs are fully recovered from government bodies or other authorized organizations.

COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

	Estimates 2012/13	**Estimates 2013/14**
Voted Appropriation		
Cost of Financial Agreements Entered into on Behalf of Government Bodies	1	**1**

Voted Appropriation Description: This sub-vote provides for all costs, expenses, charges and fees associated with financial agreements (such as interest rate and currency swaps and forward rate agreements) entered into by the government with or on behalf of government bodies or other authorized organizations other than such agreements related to fiscal agency loans. This sub-vote also provides for all costs, expenses, charges and fees associated with commodity derivatives entered into by the government with or on behalf of the government bodies or other authorized organizations. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) and commodity derivatives are offset against the related expenditure under those agreements or derivatives, and the remaining costs are fully recovered from government bodies or authorized organizations.

MANAGEMENT OF PUBLIC FUNDS AND DEBT

VOTE DESCRIPTIONS

($000)

	Estimates 2012/13	**Estimates 2013/14**
COST OF WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)		
Voted Appropriation		
Cost of Warehouse Borrowing Program	1	**1**

Voted Appropriation Description: This sub-vote provides for the costs associated with debt issued in advance of requirements including interest and all other costs, expenses, charges and fees. The debt is held in the program prior to allocation to a government purpose or for loans to a government body or other authorized organization. Interest and other earnings accrued from the investment of proceeds of borrowings while warehoused offsets interest and other costs associated with those borrowings. Recoveries from the use of financial agreements (such as interest rate and currency swaps and forward rate agreements) are offset against the related interest expenditure.

VOTE 44 — **MANAGEMENT OF PUBLIC FUNDS AND DEBT**	1,287,491	**1,264,198**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Other Expenses	2,359,706	**2,367,440**
External Recoveries	(1,072,215)	**(1,103,242)**
TOTAL OPERATING EXPENSES	1,287,491	**1,264,198**

OTHER APPROPRIATIONS

SUMMARY

($000)

	Estimates 2012/13[1]	**Estimates 2013/14**
VOTED APPROPRIATIONS		
Vote 45 — Contingencies (All Ministries) and New Programs	300,000	**225,000**
Vote 46 — Capital Funding	1,061,586	**1,030,428**
Vote 47 — Commissions on Collection of Public Funds	1	**1**
Vote 48 — Allowances for Doubtful Revenue Accounts	1	**1**
Vote 49 — Tax Transfers	1,091,405	**835,000**
Vote 50 — Auditor General for Local Government	2,600	**2,600**
Vote 51 — Environmental Appeal Board and Forest Appeals Commission	2,075	**2,075**
Vote 52 — Forest Practices Board	3,815	**3,815**
OPERATING EXPENSES	2,461,483	**2,098,920**
CAPITAL EXPENDITURES [2]	95,000	**93,600**
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [3]	—	**—**
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [4]	—	**—**

NOTES

[1] For comparative purposes, figures shown for the 2012/13 operating expenses; capital expenditures; loans, investments and other requirements; and revenue collected for, and transferred to, other entities are restated to be consistent with the presentation of *2013/14 Estimates*. Schedule A presents a detailed reconciliation of the restatement of operating expenses and capital expenditures.

[2] Details of capital expenditures are presented in Schedule C.

[3] Details of loans, investments and other requirements are presented in Schedule D.

[4] Details of revenue collected for, and transferred to, other entities are presented in Schedule E.

OTHER APPROPRIATIONS

SUMMARY

($000)

OPERATING EXPENSES	2012/13 Net	2013/14 ESTIMATES Gross	 External Recoveries	 Net
Voted Appropriations				
Contingencies (All Ministries) and New Programs	300,000	225,000	—	225,000
Capital Funding	1,061,586	1,030,428	—	1,030,428
Commissions on Collection of Public Funds	1	74,717	(74,716)	1
Allowances for Doubtful Revenue Accounts	1	176,176	(176,175)	1
Tax Transfers	1,091,405	835,000	—	835,000
Auditor General for Local Government	2,600	2,602	(2)	2,600
Environmental Appeal Board and Forest Appeals Commission	2,075	2,076	(1)	2,075
Forest Practices Board	3,815	3,818	(3)	3,815
TOTAL OPERATING EXPENSES	2,461,483	2,349,817	(250,897)	2,098,920

CAPITAL EXPENDITURES	Net	Disbursements	Receipts	Net
Voted Appropriations				
Contingencies (All Ministries) and New Programs	95,000	93,600	—	93,600
TOTAL CAPITAL EXPENDITURES	95,000	93,600	—	93,600

OTHER APPROPRIATIONS

OPERATING EXPENSES BY VOTE

($000)

VOTE 45 — CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS
(Minister of Finance)

This vote provides for additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for ex gratia payments and the funding of new programs initiated during the fiscal year.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
General Programs	240,000	**225,000**
Climate Action and Clean Energy	40,000	—
2010 Sports and Arts Legacy	20,000	—
	300,000	**225,000**
CAPITAL EXPENDITURES		
Project Reserves	95,000	**93,600**

VOTE 46 — CAPITAL FUNDING
(Minister of Advanced Education, Innovation and Technology; Minister of Education; Minister of Energy, Mines and Natural Gas; and Minister of Health)

This vote provides for grants to government organizations as defined in the *Budget Transparency and Accountability Act* for their capital expenditures, including the capitalizable costs of land acquisition, new facilities, and renovations and improvements to existing facilities. Grants may only be made under this vote by the Minister of Advanced Education, Innovation and Technology; the Minister of Education; the Minister of Energy, Mines and Natural Gas; and the Minister of Health to government organizations whose operations fall within the respective portfolios of those ministers. The amount of this vote is allocated among responsible ministers as set out below. Treasury Board, by directive, may reallocate the amounts among these classes of government organizations to meet government priorities. Reallocation of these amounts constitutes a revision to the expected results for the ministers impacted, which must be made public within 90 days. In addition to these allocations, the Minister of Finance has statutory authority to make capital grants to any government organization.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
Post-Secondary Institutions (Minister of Advanced Education, Innovation and Technology)	143,781	**79,617**
Schools (Minister of Education)	435,461	**485,819**
Housing (Minister of Energy, Mines and Natural Gas)	44,506	**33,144**
Health Facilities (Minister of Health)	437,838	**431,848**
	1,061,586	**1,030,428**

OTHER APPROPRIATIONS

OPERATING EXPENSES BY VOTE

($000)

VOTE 47 — COMMISSIONS ON COLLECTION OF PUBLIC FUNDS

Minister of Aboriginal Relations and Reconciliation
Minister of Advanced Education, Innovation and Technology
Minister of Agriculture
Minister of Children and Family Development
Minister of Citizens' Services and Open Government
Minister of Community, Sport and Cultural Development
Minister of Education
Minister of Energy, Mines and Natural Gas
Minister of Environment
Minister of Finance
Minister of Forests, Lands and Natural Resource Operations
Minister of Health
Minister of Jobs, Tourism and Skills Training
Minister of Justice
Minister of Social Development
Minister of Transportation and Infrastructure

This vote provides for recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection, and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Minister of Finance and Legal Services Branch, and the Ministry of Justice. The fees and commissions are deducted from the gross amount of revenues and accounts collected on behalf of government by means of a recovery to the vote.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
Ministry of Aboriginal Relations and Reconciliation	1	**1**
Ministry of Advanced Education, Innovation and Technology	2	**2**
Ministry of Agriculture	1	**1**
Ministry of Children and Family Development	1	**1**
Ministry of Citizens' Services and Open Government	1	**1**
Ministry of Community, Sport and Cultural Development	1	**1**
Ministry of Education	1	**1**
Ministry of Energy, Mines and Natural Gas	1	**1**
Ministry of Environment	1	**1**
Ministry of Finance	13,000	**67,000**
Ministry of Forests, Lands and Natural Resource Operations	1,259	**1,259**
Ministry of Health	878	**878**
Ministry of Jobs, Tourism and Skills Training	2	**2**
Ministry of Justice	5,025	**5,072**
Ministry of Social Development	480	**480**
Ministry of Transportation and Infrastructure	25	**15**
Recoveries	(20,678)	**(74,715)**
	1	**1**

OTHER APPROPRIATIONS

OPERATING EXPENSES BY VOTE

($000)

VOTE 48 — ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS

Minister of Aboriginal Relations and Reconciliation
Minister of Advanced Education, Innovation and Technology
Minister of Agriculture
Minister of Children and Family Development
Minister of Citizens' Services and Open Government
Minister of Community, Sport and Cultural Development
Minister of Education
Minister of Energy, Mines and Natural Gas
Minister of Environment
Minister of Finance
Minister of Forests, Lands and Natural Resource Operations
Minister of Health
Minister of Jobs, Tourism and Skills Training
Minister of Justice
Minister of Social Development
Minister of Transportation and Infrastructure

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. The allowances for doubtful collections of revenue accounts are deducted from gross revenues by means of a recovery to the vote.

	Estimates 2012/13	Estimates 2013/14
OPERATING EXPENSES		
Ministry of Aboriginal Relations and Reconciliation	1	1
Ministry of Advanced Education, Innovation and Technology	2	2
Ministry of Agriculture	1	1
Ministry of Children and Family Development	50	50
Ministry of Citizens' Services and Open Government	1	1
Ministry of Community, Sport and Cultural Development	1	1
Ministry of Education	1	1
Ministry of Energy, Mines and Natural Gas	1	1
Ministry of Environment	600	400
Ministry of Finance	122,200	145,000
Ministry of Forests, Lands and Natural Resource Operations	5,670	5,570
Ministry of Health	2,871	4,406
Ministry of Jobs, Tourism and Skills Training	2	2
Ministry of Justice	12,030	12,700
Ministry of Social Development	8,029	8,029
Ministry of Transportation and Infrastructure	10	10
Recoveries	(151,469)	(176,174)
	1	1

OTHER APPROPRIATIONS

OPERATING EXPENSES BY VOTE

($000)

VOTE 49 — TAX TRANSFERS

(Minister of Finance)

This vote provides for payment of refundable tax credits under the *Income Tax Act*. The BC Family Bonus program expense includes amounts paid to the federal government for administering the program.

OPERATING EXPENSES	Estimates 2012/13	**Estimates 2013/14**
Low Income Climate Action Tax Credits	190,000	**194,000**
Sales Tax Credits	328,250	**53,000**
Small Business Venture Capital Tax Credits	28,000	**25,000**
Other Personal Income Tax Credits	81,500	**57,800**
BC Family Bonus	4,500	**1,400**
Film and Television Tax Credits	70,000	**70,000**
Production Services Tax Credits	217,417	**270,500**
Scientific Research and Experimental Development Tax Credits	79,154	**78,300**
Interactive Digital Media Tax Credits	37,917	**35,000**
Other Corporate Income Tax Credits	54,667	**50,000**
	1,091,405	**835,000**

VOTE 50 — AUDITOR GENERAL FOR LOCAL GOVERNMENT

(Minister of Community, Sport and Cultural Development)

This vote provides for the operations of the Office of the Auditor General for Local Government. The Auditor General for Local Government, appointed under the *Auditor General for Local Government Act*, functions independently and is overseen by an Order in Council appointed Audit Council. The Auditor General for Local Government exists to undertake performance audits of the operations of local governments and develop recommendations and practices arising from the audits for use by local governments. The completion of performance audits, with accompanying recommendations, provides local government officials with objective assessments of the cost-effectiveness of their activities and operations, services provided by local government bodies, procedures to measure effectiveness, accountability relationships, and protection of public assets. Costs may be recovered from ministries, Crown agencies, other levels of government, organizations, and individuals for services described within this vote.

OPERATING EXPENSES	Estimates 2012/13	**Estimates 2013/14**
Auditor General for Local Government	2,600	**2,600**

VOTE 51 — ENVIRONMENTAL APPEAL BOARD AND FOREST APPEALS COMMISSION

(Minister of Justice and Attorney General)

This vote provides for the operation, administrative, and support services for the Environmental Appeal Board and the Forest Appeals Commission. The Environmental Appeal Board hears appeals from decisions made under environmental legislation and provides for the hearings of appeals under other legislation. The Forest Appeals Commission hears appeals from decisions made under forest and range legislation. This vote also provides for the operation and administration of other tribunals. Costs may be recovered from ministries, other levels of government, and organizations for services described within this vote.

OPERATING EXPENSES	Estimates 2012/13	**Estimates 2013/14**
Environmental Appeal Board	312	**312**
Forest Appeals Commission	310	**310**
Administration and Support Services	1,453	**1,453**
	2,075	**2,075**

OTHER APPROPRIATIONS

OPERATING EXPENSES BY VOTE

($000)

VOTE 52 — FOREST PRACTICES BOARD
(Minister of Forests, Lands and Natural Resource Operations)

This vote provides for the operations of the Forest Practices Board, including independent audits and special investigations of forest and range practices, investigation of public complaints, and administrative appeals. Costs may be recovered from ministries, other entities within government, other levels of government, agencies, and organizations for services described within this vote.

	Estimates 2012/13	**Estimates 2013/14**
OPERATING EXPENSES		
Forest Practices Board	3,815	**3,815**

GROUP ACCOUNT CLASSIFICATION SUMMARY

GROUP ACCOUNT CLASSIFICATION		
Salaries and Benefits	4,476	**4,333**
Operating Costs	3,996	**4,149**
Government Transfers	2,152,991	**1,865,428**
Other Expenses	472,178	**475,910**
Internal Recoveries	(3)	**(3)**
External Recoveries	(172,155)	**(250,897)**
TOTAL OPERATING EXPENSES	2,461,483	**2,098,920**

SCHEDULES

A – Consolidated Revenue Fund Operating Expenses and Capital Expenditures Reconciliation – 2012/13

B – Special Accounts – Summary

C – Financing Transactions – Capital Expenditures

D – Financing Transactions – Loans, Investments and Other Requirements

E – Financing Transactions – Revenue Collected for, and Transferred to, Other Entities

F – Summary of Ministerial Accountability for Operating Expenses

G – Estimated Financial Statements Segmented by Entity

H – Estimated Consolidated Revenue Fund Revenue by Source

I – Estimated Consolidated Revenue Fund Expense by Function

J – Major Service Delivery Agencies – Estimated Revenues and Expenses

K – Taxpayer-supported Staff Utilization (FTEs)

CONSOLIDATED REVENUE FUND
OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2012/13

Schedule A

	Operating Expenses *($000)*	Capital Expenditures *($000)*
Aboriginal Relations and Reconciliation		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	80,141	391
Transfer from Ministries		
Reassignment of staff and funding	224	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	80,365	391
Advanced Education, Innovation and Technology (formerly Advanced Education)		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	1,971,938	896
Transfer from Ministries		
September 2012 Government Reorganization	9,172	—
Transfer to Ministry of Education		
Passport to Education and Provincial and District Scholarship Program funding	(15,600)	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	1,965,510	896
Agriculture		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	65,788	290
Transfer from Ministries		
January 2013 Government Reorganization	2,638	—
Transfer to Ministries		
September 2012 Government Reorganization	(283)	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	68,143	290
Children and Family Development		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	1,333,291	277
Transfer to Ministries		
Reassignment of staff and funding	(224)	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	1,333,067	277
Citizens' Services and Open Government (formerly Labour, Citizens' Services and Open Government)		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	548,586	169,778
Transfer to Ministries		
September 2012 Government Reorganization	(15,713)	(173)
Transfer to Ministry of Justice		
Decentralization of amortization funding	(1,700)	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	531,173	169,605
Education		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	5,314,848	978
Transfer from Ministry of Advanced Education, Innovation and Technology		
Passport to Education and Provincial and District Scholarship Program funding	15,600	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	5,330,448	978
Energy, Mines and Natural Gas (formerly Energy and Mines)		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	439,569	28,168
Transfer from Ministries		
Reassignment of staff and funding	884	—
September 2012 Government Reorganization	9,142	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	449,595	28,168

CONSOLIDATED REVENUE FUND
OPERATING EXPENSES AND CAPITAL EXPENDITURES RECONCILIATION — 2012/13

Schedule A

	Operating Expenses *($000)*	Capital Expenditures *($000)*
Environment		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	128,925	17,815
Transfer from Ministries		
Reassignment of staff and funding	120	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	**129,045**	**17,815**
Forests, Lands and Natural Resource Operations		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	602,034	55,223
Transfer from Ministries		
September 2012 Government Reorganization	283	—
Transfer to Ministries		
Reassignment of staff and funding	(1,004)	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	**601,313**	**55,223**
Health		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	16,180,117	16,614
Transfer to Ministries		
January 2013 Government Reorganization	(2,638)	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	**16,177,479**	**16,614**
Jobs, Tourism and Skills Training (formerly Jobs, Tourism and Innovation)		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	234,608	3,103
Transfer from Ministries		
September 2012 Government Reorganization	15,713	173
Transfer to Ministries		
September 2012 Government Reorganization	(18,314)	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	**232,007**	**3,276**
Justice		
Total Operating Expenses and Capital Expenditures — 2012/13 Estimates	1,110,249	12,882
Transfer from Ministry of Citizens' Services and Open Government		
Decentralization of amortization funding	1,700	—
Total Operating Expenses and Capital Expenditures — 2012/13 Restated	**1,111,949**	**12,882**
All Special Offices, Ministries and Other Appropriations		
Total Consolidated Revenue Fund Operating Expenses and Capital Expenditures — 2012/13 Estimates	35,631,000	454,267
Total Transfers from Special Offices, Ministries and Other Appropriations	55,476	173
Total Transfers to Special Offices, Ministries and Other Appropriations	(55,476)	(173)
Total Consolidated Revenue Fund Operating Expenses and Capital Expenditures — 2012/13 Restated	**35,631,000**	**454,267**

SPECIAL ACCOUNTS SUMMARY

Schedule B

(for the Fiscal Year Ending March 31, 2014)

($000)

	Spending Authority Available April 1, 2013	Operating Transactions Revenue	Operating Transactions Expense	Transfer (to) from General Fund[2]	Financing Transactions Receipts (Disbursements)	Capital Expense	Working Capital Adjustment[3]	**Spending Authority Available March 31, 2014**
Special Accounts[1]								
BC Arts and Culture Endowment special account	**6,820**	3,100	(2,500)	—	—	—	—	**7,420**
BC Timber Sales Account	**231,123**	187,320	(157,791)	—	(64,000)	(28,800)	89,900	**257,752**
Children's Education Fund special account	**306,078**	12,513	(30,001)	46,744	—	—	—	**335,334**
Civil Forfeiture Account	**5,175**	1,033	—	—	—	—	—	**6,208**
Corrections Work Program Account	**3,362**	1,350	(1,281)	—	—	—	60	**3,491**
Criminal Asset Management Fund	**1,016**	—	—	—	—	—	—	**1,016**
Crown Land special account	**50,000**	123,097	(20)	(123,147)	70	—	—	**50,000**
First Citizens Fund	**3,064**	2,000	(3,030)	—	—	—	—	**2,034**
First Nations Clean Energy Business Fund special account	**2,224**	228	(1,811)	—	—	—	—	**641**
Forest Stand Management Fund	**11,964**	—	—	—	—	—	—	**11,964**
Health Special Account	**—**	147,250	(147,250)	—	—	—	—	**—**
Housing Endowment Fund special account	**33,112**	20,000	(12,000)	—	—	—	—	**41,112**
Innovative Clean Energy Fund special account	**22,991**	7,000	(5,030)	—	—	—	—	**24,961**
Insurance and Risk Management Account	**407,461**	21,790	(4,191)	—	—	—	391	**425,451**
Northern Development Fund	**530**	575	(500)	—	—	—	—	**605**
Park Enhancement Fund special account	**2,275**	1,600	(1,500)	—	—	(400)	—	**1,975**
Physical Fitness and Amateur Sports Fund	**1,427**	1,700	(1,700)	—	—	—	—	**1,427**
Production Insurance Account	**31,251**	25,000	(18,500)	—	—	—	—	**37,751**
Provincial Home Acquisition Wind Up special account	**15,445**	5	(10)	—	12	—	—	**15,452**
Public Guardian and Trustee Operating Account	**24,987**	8,893	(8,893)	—	—	(382)	633	**25,238**
Sustainable Environment Fund	**503**	19,530	(18,935)	—	—	—	—	**1,098**
Teachers Act Special Account	**6,754**	6,400	(6,400)	—	—	—	—	**6,754**
University Endowment Lands Administration Account	**32,820**	6,442	(6,442)	—	—	—	—	**32,820**
Victim Surcharge Special Account	**43,222**	12,800	(13,504)	—	—	—	—	**42,518**
	1,243,604	609,626	(441,289)	(76,403)	(63,918)	(29,582)	90,984	1,333,022
Transfers from Voted Appropriations to Special Accounts[4]								
Production Insurance Account	—	(8,800)	8,800	—	—	—	—	—
Public Guardian and Trustee Operating Account	—	(8,893)	8,893	—	—	—	—	—
	—	(17,693)	17,693	—	—	—	—	—
Total Special Accounts (net of transfers)	1,243,604	591,933	(423,596)	(76,403)	(63,918)	(29,582)	90,984	1,333,022

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[1] Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] Transfers (to) from General Fund consist of changes in statutory spending authority.

[3] Working Capital Adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in the accumulated amortization, inventory, and accounts receivable and payable.

[4] Transfers from Voted Appropriations to Special Accounts are eliminated to establish the amount of special account expenses that do not require voted appropriations. This net amount of special account expense is then deducted from total expenses in the determination of the *Supply Act* requirements shown on page 12.

FINANCING TRANSACTIONS
CAPITAL EXPENDITURES

Schedule C

(for the Fiscal Year ending March 31, 2014)
($000)

The allocation of the total voted disbursements among special offices, ministries, and other appropriations is shown for information and planning purposes only. The amounts disclosed for Special Accounts are subject to the available spending authority within each account. Treasury Board may reallocate the total voted disbursements among special offices, ministries, and other appropriations. No reallocation may result in the total voted disbursements set out in this Schedule being exceeded.

	Capital Spending	P3 Liabilities	Receipts	Disbursements	Net Cash Requirement
SUMMARY					
Voted Appropriation	378,694	—	—	378,694	**378,694**
Special Accounts [1]	29,582	—	—	29,582	**29,582**
Service Delivery Agencies	3,308,960	(221,866)	(601,670)	3,087,094	**2,485,424**
Total	**3,717,236**	**(221,866)**	**(601,670)**	**3,495,370**	**2,893,700**
Legislation	3,392	—	—	3,392	**3,392**
Officers of the Legislature	1,160	—	—	1,160	**1,160**
Office of the Premier	1	—	—	1	**1**
Ministry of Aboriginal Relations and Reconciliation	1	—	—	1	**1**
Ministry of Advanced Education, Innovation and Technology	504	—	—	504	**504**
Ministry of Agriculture	355	—	—	355	**355**
Ministry of Children and Family Development	1,352	—	—	1,352	**1,352**
Ministry of Citizens' Services and Open Government	129,367	—	—	129,367	**129,367**
Ministry of Community, Sport and Cultural Development	1,061	—	—	1,061	**1,061**
Ministry of Education	952	—	—	952	**952**
Ministry of Energy, Mines and Natural Gas	27,369	—	—	27,369	**27,369**
Ministry of Environment	18,627	—	—	18,627	**18,627**
Ministry of Finance	7,995	—	—	7,995	**7,995**
Ministry of Forests, Lands and Natural Resource Operations	58,752	—	—	58,752	**58,752**
Ministry of Health	2,644	—	—	2,644	**2,644**
Ministry of Jobs, Tourism and Skills Training	4	—	—	4	**4**
Ministry of Justice	18,927	—	—	18,927	**18,927**
Ministry of Social Development	39,511	—	—	39,511	**39,511**
Ministry of Transportation and Infrastructure	2,702	—	—	2,702	**2,702**
Project Reserves [2]	93,600	—	—	93,600	**93,600**
Consolidated Revenue Fund Total [3]	**408,276**	**—**	**—**	**408,276**	**408,276**
Health Facilities	808,800	(65,507)	(196,542)	743,293	**546,751**
Schools	550,778	-	(1,811)	550,778	**548,967**
Post Secondary Institutions	557,936	-	(158,605)	557,936	**399,331**
Transportation	1,264,104	(121,666)	(242,612)	1,142,438	**899,826**
Other	127,342	(34,693)	(2,100)	92,649	**90,549**
Service Delivery Agencies Total [4]	**3,308,960**	**(221,866)**	**(601,670)**	**3,087,094**	**2,485,424**
Total	**3,717,236**	**(221,866)**	**(601,670)**	**3,495,370**	**2,893,700**

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[1] The capital asset acquisitions of each special account are shown on the individual Special Account pages in the main section of the *2013/14 Estimates*.

[2] Administered by the Minister of Finance.

[3] The allocation of the total voted disbursements among categories of capital expenditures is available in the *Supplement to the Estimates*.

[4] The total net cash requirement (source) from service delivery agency financing transactions are disclosed for information purposes only.

Schedule D

FINANCING TRANSACTIONS
LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]
(for the Fiscal Year Ending March 31, 2014)
($000)

The allocation of the total voted disbursements among special offices, ministries, and other appropriations, or among categories of loans, investments and other requirements, is shown for information and planning purposes only. The amounts disclosed for Special Accounts are subject to the available spending authority within each account. Treasury Board may reallocate the total voted disbursements among special offices, ministries, and other appropriations. No reallocation may result in the total voted disbursements set out in this Schedule being exceeded.

	Receipts	Disbursements	**Net Cash Requirement**
SUMMARY			
Voted Appropriations	(181,980)	375,307	193,327
Special Accounts	(82)	64,000	63,918
Service Delivery Agencies	0	101,600	101,600
Total	(182,062)	540,907	358,845
Ministry of Agriculture			
Agriculture Credit Act — Repayments of outstanding loans	(6)	—	**(6)**
Ministry of Children and Family Development			
Human Services Providers Financing Program — Repayments of outstanding loans	(31)	—	**(31)**
Ministry of Citizens' Services and Open Government			
Release of Assets for Economic Generation — Development and sale of surplus properties/buildings	(8,000)	5,000	**(3,000)**
Ministry of Finance			
International Fuel Tax Agreement (*Motor Fuel Tax Act*) — Moneys collected for, and transferred to, other jurisdictions	(12,043)	2,643	**(9,400)**
Land Tax Deferment Act — Repayments of outstanding loans and payments to local governments for property taxes	(52,000)	110,000	**58,000**
Reconstruction Loan Portfolio — Repayments of outstanding loans and payments of new loans	(17,000)	400	**(16,600)**
StudentAid BC Loan Program — Repayments of outstanding loans and payments of new loans	(90,000)	247,000	**157,000**
Provincial Home Acquisition Wind Up Special Account — Repayments of outstanding loans, payments of guarantee claims, and other disbursements	(12)	—	**(12)**
Ministry of Forests, Lands and Natural Resource Operations			
BC Timber Sales Account Special Account — Development of timber for sale in future years	—	64,000	**64,000**
Crown Land Administration — Development of land for sale in future years	—	6,764	**6,764**
Crown Land Special Account — Repayment of outstanding loans and deposits made on pending sales	(70)	—	**(70)**
Tourism Development — Development of land for sale in future years	—	600	**600**
Ministry of Justice			
Interest on Trusts and Deposits — Interest on trust funds and deposits belonging to third parties	(2,900)	2,900	—
Consolidated Revenue Fund Total	(182,062)	439,307	**257,245**
Service Delivery Agencies [2]	—	101,600	**101,600**
Total	(182,062)	540,907	**358,845**

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[1] Further information on these financing transactions is included in the relevant ministry section of the Estimates.

[2] The total net cash requirement (source) for service delivery agency financing transactions are disclosed for information purposes only.

Schedule E

FINANCING TRANSACTIONS
REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [1]

(for the Fiscal Year Ending March 31, 2014)
($000)

The allocation of the total voted disbursements among special offices, ministries, and other appropriations, is shown for information purposes only. Actual disbursements may vary depending on the amount of receipts in each program area. However, total disbursements may not exceed the total voted amount without further appropriation.

	Receipts	Disbursements	Net Cash Requirement
Ministry of Energy, Mines and Natural Gas			
Northwest Transmission Line	(57,000)	57,000	—
Oil and Gas Commission	(28,083)	28,083	—
Ministry of Finance			
BC Transit	(11,400)	11,400	—
BC Transportation Financing Authority	(437,000)	437,000	—
Cowichan Tribes	(2,300)	2,300	—
Municipalities or Eligible Entities	(31,900)	31,900	—
Rural Areas	(312,000)	312,000	—
South Coast British Columbia Transportation Authority	(343,400)	343,400	—
Ministry of Forests, Lands and Natural Resource Operations			
Habitat Conservation Trust	(6,000)	6,000	—
Total	(1,229,083)	1,229,083	—

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[1] Further information on these financing transactions is included in the relevant ministry section of the Estimates.

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES

Schedule F

(for the Fiscal Year Ending March 31, 2014)
($000)

Under section 3 of the *Balanced Budget and Ministerial Accountability Act* (BBMAA), each member of the Executive Council has 20 percent of his or her salary held back with restoration of half of the holdback contingent on government achieving its overall fiscal target for the year as per section 4, and restoration of the other half of the holdback contingent on ministers achieving individual goals as set out in section 5. For each minister with responsibility for operating expenses arising from a voted appropriation as accounted for in the Consolidated Revenue Fund, section 5(1) stipulates actual results for the year must not exceed the estimated amounts for that fiscal year. Section 5(3) applies to ministers of state, for whom expected results are specified by Treasury Board regulation.

In the table below, the column entitled "Minister Responsible" lists the ministers with BBMAA section 5(1) assigned responsibilities. The column entitled "Voted Appropriations in the *2013/14 Estimates*" shows the voted appropriations for which those ministers are responsible. The columns entitled "Voted Appropriation Operating Expenses (net)" and "2013/14 Estimated Amount" show the dollar amounts of operating expenses (net) and estimated amounts allocated to ministers in the *2013/14 Estimates*.

Minister Responsible	Voted Appropriations in *2013/14 Estimates*	Voted Appropriation Operating Expenses (net)	2013/14 Estimated Amount
Premier	Office of the Premier	9,008	9,008
Minister of Aboriginal Relations and Reconciliation	Ministry of Aboriginal Relations and Reconciliation	77,638	77,638
Minister of Advanced Education, Innovation and Technology[1]	Ministry of Advanced Education, Innovation and Technology	1,962,367	
	Capital Funding	79,617	2,041,984
Minister of Agriculture	Ministry of Agriculture	69,607	69,607
Minister of Children and Family Development	Ministry of Children and Family Development	1,345,039	1,345,039
Minister of Citizens' Services and Open Government	Ministry of Citizens' Services and Open Government	525,880	525,880
Minister of Community, Sport and Cultural Development	Ministry of Community, Sport and Cultural Development	173,590	
	Auditor General for Local Government	2,600	176,190
Minister of Education[1]	Ministry of Education	5,329,349	
	Capital Funding	485,819	5,815,168
Minister of Energy, Mines and Natural Gas[1]	Ministry of Energy, Mines and Natural Gas	407,446	
	Capital Funding	33,144	440,590
Minister of Environment	Ministry of Environment	108,617	108,617
Minister of Finance	Ministry of Finance	165,479	
	Management of Public Funds and Debt	1,264,198	
	Contingencies (All Ministries) and New Programs	225,000	
	Commissions on Collection of Public Funds	1	
	Allowances for Doubtful Revenue Accounts	1	
	Tax Transfers	835,000	2,489,679

SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES (Continued)

Schedule F

(for the Fiscal Year Ending March 31, 2014)
($000)

Minister Responsible	Voted Appropriations in *2013/14 Estimates*	Voted Appropriation Operating Expenses (net)	2013/14 Estimated Amount
Minister of Forests, Lands and Natural Resource Operations	Ministry of Forests, Lands and Natural Resource Operations	403,679	
	Forest Practices Board	3,815	407,494
Minister of Health[1]	Ministry of Health	16,403,886	
	Capital Funding	431,848	16,835,734
Minister of Jobs, Tourism and Skills Training	Ministry of Jobs, Tourism and Skills Training	229,339	229,339
Minister of Justice and Attorney General	Ministry of Justice	1,125,119	
	Environmental Appeal Board and Forest Appeals Commission	2,075	1,127,194
Minister of Social Development	Ministry of Social Development	2,487,135	2,487,135
Minister of Transportation and Infrastructure	Ministry of Transportation and Infrastructure	803,301	803,301
	Total Estimated Amount		**34,989,597**
	Not Applicable		
	Legislation	75,496	
	Officers of the Legislature	47,311	
	Total Voted Expense	**35,112,404**	

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[1] The Ministers of Advanced Education, Innovation and Technology; Education; Energy, Mines and Natural Gas; and Health each have operating expense accountability for a portion of the Capital Funding Vote. These accountabilities have been allocated according to the distribution shown in Vote 46.

ESTIMATED STATEMENT OF FINANCIAL POSITION BY ENTITY[1]

(for the Fiscal Year Ending March 31, 2014)
($ millions)

	CRF	School Districts	Universities	Colleges	Health Authorities /Hospital Societies	Community Living BC	BC Housing Management Commission	BC Pavilion Corporation	BC Transit	BC Transport'n Financing Authority	Provincial Rental Housing Corporation	Other Service Delivery Agencies	Internal Transfers and Adjustments	Taxpayer-supported Entities	Self-supported Crown Corporations	2013/14 Budget
Financial assets																
Cash and temporary investments	-	1,079	470	252	836	19	96	4	47	6	-	305	-	**3,114**	-	**3,114**
Receivables and inventories for sale	4,277	75	226	47	610	5	18	30	26	34	311	385	(1,231)	**4,813**	-	**4,813**
Loans and other investments	2,723	102	1,254	75	101	-	180	-		50	-	539	(160)	**4,864**	-	**4,864**
Sinking funds	379	-	21	12	-	-	-	-	93	-	-	-	(241)	**264**	115	**379**
Equity in self-supported Crown corporations	844	-	-	-	-	-	-	-	-	-	-	-	(291)	**553**	7,080	**7,633**
Financed assets of government organizations	26,748	-	-	-	-	-	-	-	-	-	-	-	(26,748)	-	19,260	**19,260**
	34,971	1,256	1,971	386	1,547	24	294	34	166	90	311	1,229	(28,671)	13,608	26,455	40,063
Liabilities																
Accounts payable and accrued liabilities	5,809	556	712	272	1,954	20	140	17	38	219	1	194	(1,231)	**8,701**	50	**8,751**
Deferred revenue	2,747	5,524	4,223	942	5,581	12	64	931	882	2,875	662	859	(16,034)	**9,268**	-	**9,268**
	8,556	6,080	4,935	1,214	7,535	32	204	948	920	3,094	663	1,053	(17,265)	**17,969**	50	**18,019**
Debt:																
Net provincial borrowing	61,610	34	623	30	1,319	-	131	148	178	7,942	247	444	(30,149)	**42,557**	19,932	**62,489**
Add: Debt offset by sinking funds	379	-	21	12	-	-	-	-	93	-	-	-	(241)	**264**	115	**379**
Less: Guarantees and non-guaranteed debt	(3,416)	-	-	-	-	-	-	-	-	-	-	(34)	3,429	**(21)**	(681)	**(702)**
Debt before forecast allowance	58,573	34	644	42	1,319	-	131	148	271	7,942	247	410	(26,961)	**42,800**	19,366	**62,166**
Forecast allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200	**200**
Total debt	58,573	34	644	42	1,319	-	131	148	271	7,942	247	410	(26,961)	**42,800**	19,566	**62,366**
	67,129	**6,114**	**5,579**	**1,256**	**8,854**	**32**	**335**	**1,096**	**1,191**	**11,036**	**910**	**1,463**	(44,226)	**60,769**	**19,616**	**80,385**
Net liabilities	**(32,158)**	**(4,858)**	**(3,608)**	**(870)**	**(7,307)**	**(8)**	**(41)**	**(1,062)**	**(1,025)**	**(10,946)**	**(599)**	**(234)**	15,555	**(47,161)**	**6,839**	**(40,322)**
Non-financial assets																
Investment in capital assets	2,604	7,123	5,560	1,198	6,561	12	12	1,300	1,065	11,455	1,167	928	-	**38,985**	-	**38,985**
Restricted assets	-	2	1,474	38	-	-	-	-	-	-	-	53	-	**1,567**	-	**1,567**
Other assets	846	11	35	5	226	-	25	1	13	94	-	43	19	**1,318**	-	**1,318**
	3,450	**7,136**	**7,069**	**1,241**	**6,787**	**12**	**37**	**1,301**	**1,078**	**11,549**	**1,167**	**1,024**	**19**	**41,870**	-	**41,870**
Accumulated surplus (deficit)	**(28,708)**	**2,278**	**3,461**	**371**	**(520)**	**4**	**(4)**	**239**	**53**	**603**	**568**	**790**	**15,574**	**(5,291)**	**6,839**	**1,548**

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[1] The Estimated Statement of Financial Position by Entity is presented for information purposes only.

Schedule G

ESTIMATED STATEMENT OF OPERATIONS BY ENTITY[2]

(for the Fiscal Year Ending March 31, 2014)
($ millions)

	CRF	School Districts	Universities	Colleges	Health Authorities /Hospital Societies	Community Living BC	BC Housing Management Commission	BC Pavilion Corporation	BC Transit	BC Transport'n Financing Authority	Provincial Rental Housing Corporation	Other Service Delivery Agencies	Internal Transfers and Adjustments	Taxpayer-supported Entities	Self-supported Crown Corporations	2013/14 Budget
Revenue																
Taxation	20,944	-	-	-	-	-	-	-	91	437	-	81	-	21,553	-	21,553
Natural resources	2,735	-	-	-	-	-	-	-	-	-	-	41	-	2,776	-	2,776
Fees and licenses	3,132	154	1,096	298	326	-	5	-	70	-	-	30	-	5,111	-	5,111
Investment earnings	903	13	98	5	14	-	4	-	2	-	-	30	-	1,069	-	1,069
Other	725	264	831	155	446	1	45	59	2	16	297	179	83	3,103	-	3,103
Release of surplus assets	313	-	-	-	-	-	-	-	-	162	-	-	-	475	-	475
Provincial government contributions	-	5,119	1,696	657	11,937	768	396	46	148	129	66	429	(21,391)	-	-	-
Federal government contributions	6,746	65	433	7	26	-	179	5	4	30	-	11	-	7,506	-	7,506
Self-supported Crown corporations	2,486	-	-	-	-	-	-	-	-	-	-	-	-	2,486	308	2,794
	37,984	5,615	4,154	1,122	12,749	769	629	110	317	774	363	801	(21,308)	44,079	308	44,387
Expense																
Health	17,845	-	-	-	12,678	-	-	-	-	-	-	168	(12,263)	18,428	-	18,428
Education	8,590	5,597	4,071	1,111	-	-	-	-	-	-	-	132	(7,608)	11,893	-	11,893
Social services	3,650	-	-	-	-	769	-	-	-	-	-	86	(868)	3,637	-	3,637
Protection of persons and property	1,379	-	-	-	-	-	-	-	-	-	-	48	(42)	1,385	-	1,385
Transportation	812	-	-	-	-	-	-	-	306	673	-	14	(199)	1,606	-	1,606
Natural resources and economic development	1,640	-	-	-	-	-	-	120	-	-	-	176	(120)	1,816	-	1,816
Other	1,117	-	-	-	-	-	628	-	-	-	54	161	(528)	1,432	-	1,432
General government	1,283	-	-	-	-	-	-	-	-	-	-	-	-	1,283	-	1,283
Debt servicing	2,052	1	37	4	71		1	7	11	310	11	5	-	2,510	-	2,510
	38,368	5,598	4,108	1,115	12,749	769	629	127	317	983	65	790	(21,628)	43,990	-	43,990
Forecast allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(200)	(200)
Net results	(384)	17	46	7	-	-	-	(17)	-	(209)	298	11	320	89	108	197

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[2] The Estimated Statement of Operations by Entity is presented for information purposes only.

ESTIMATED RECONCILIATION OF SURPLUS OR DEFICIT TO CHANGE IN DEBT BY ENTITY[3]

(for the Fiscal Year Ending March 31, 2014)

($ millions)

	CRF	School Districts	Universities	Colleges	Health Authorities /Hospital Societies	Community Living BC	BC Housing Management Commission	BC Pavilion Corporation	BC Transit	BC Transport'n Financing Authority	Provincial Rental Housing Corporation	Other Service Delivery Agencies	Internal Transfers and Adjustments	Taxpayer-supported Entities	Self-supported Crown Corporations	2013/14 Budget
Operating requirement:																
Net results	384	(17)	(46)	(7)	-	-	-	17	-	209	(298)	(11)	(320)	**(89)**	(108)	**(197)**
Exclude forecast allowance increase	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(200)	**(200)**
Adjustment for non-cash items	(250)	(258)	(385)	(79)	(541)	(3)	(5)	(51)	(74)	(422)	(44)	(26)	-	**(2,136)**	-	**(2,136)**
Capital funding	-	(488)	(196)	(41)	(625)	(2)	(33)	-	(108)	(211)	-	(6)	1,710	-	-	-
Self-supported Crown corporation retained earnings for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	308	**308**
(Increase) decrease in deferred revenue	882	181	189	51	424	4	24	47	50	161	8	(5)	(1,461)	**555**	-	**555**
Increase (decrease) in restricted and other assets	-	-	60	-	(7)	-	-	-	-	(5)	-	2	19	**69**	-	**69**
Working capital changes (net)	1,623	31	(140)	11	(7)	(3)	(17)	(35)	(4)	(24)	266	(24)	-	**1,697**	-	**1,697**
	2,639	(551)	(518)	(65)	(756)	(4)	(31)	(22)	(136)	(292)	(48)	(70)	(52)	**94**	-	**94**
Investing requirement:																
Loans, investment and other requirements (Schedule D)	257	-	28	-	5	-	20	-	-	-	-	49	-	**359**	-	**359**
Increase (decrease) in sinking fund balances	(1,390)	-	(28)	3	-	-	-	-	14	(1,328)	-	-	1,334	**(1,395)**	5	**(1,390)**
	(1,133)	-	-	3	5	-	20	-	14	(1,328)	-	49	1,334	**(1,036)**	5	**(1,031)**
Financing requirement:																
Taxpayer-supported capital spending (Schedule C)	408	551	479	79	803	4	6	20	152	1,113	72	30	-	**3,717**	-	**3,717**
Self-supported Crown corporation capital spending	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,510	**2,510**
Recoverable capital loans	2,932	-	-	-	-	-	-	-	-	-	-	-	(2,932)	-	(296)	**(296)**
	3,340	551	479	79	803	4	6	20	152	1,113	72	30	(2,932)	**3,717**	2,214	**5,931**
Forecast allowance														**-**	200	**200**
Net increase (decrease) in debt	4,846	-	(39)	17	52	-	(5)	(2)	30	(507)	24	9	(1,650)	2,775	2,419	5,194
Debt, beginning of year	53,727	34	683	25	1,267	-	136	150	241	8,449	223	401	(25,311)	40,025	17,147	57,172
Debt, end of year	58,573	34	644	42	1,319	-	131	148	271	7,942	247	410	(26,961)	42,800	19,566	62,366

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[3] The Estimated Reconciliation of Surplus or Deficit to Change in Debt by Entity is presented for information purposes only.

ESTIMATED CONSOLIDATED REVENUE FUND REVENUE BY SOURCE[1]

Schedule H

(for the Fiscal Year Ending March 31, 2014)
($millions)

	Taxation	Natural Resources	Fees & Licences	Investment Earnings	Other	Contribution from Federal Government	Contribution from Government Enterprises	Total
General net revenue	20,864	2,656	2,734	80	190	6,068	2,247	**34,839**
Revenue used to directly fund expenses	80	79	398	823	535	678	239	**2,832**
Release of surplus assets					313			**313**
Total CRF Revenue by Source	**20,944**	**2,735**	**3,132**	**903**	**1,038**	**6,746**	**2,486**	**37,984**

ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE BY FUNCTION[1]

Schedule I

(for the Fiscal Year Ending March 31, 2014)
($millions)

	Health	Education	Social Services	Protection of Persons & Property	Trans-portation	Natural Resources & Economic Development	Other	General Government	Interest	Total
Legislation								76		**76**
Officers of the Legislature				21				26		**47**
Office of the Premier								9		**9**
Ministry of Aboriginal Relations and Reconciliation				34		48				**82**
Ministry of Advanced Education		1,953		1		8				**1,962**
Ministry of Agriculture						79				**79**
Ministry of Children and Family Development	337		962	46						**1,345**
Ministry of Citizens' Services and Open Government								526		**526**
Ministry of Community, Sport and Cultural Development						2	182			**184**
Ministry of Education		5,362					4			**5,366**
Ministry of Energy, Mines and Natural Gas	6			24		49	346			**425**
Ministry of Environment						119	10			**129**
Ministry of Finance		11				2	17	140		**170**
Ministry of Forests, Lands and Natural Resource Operations						547	15			**562**
Ministry of Health	16,551									**16,551**
Ministry of Jobs, Tourism and Innovation		98		25		101	1	5		**230**
Ministry of Justice			68	1,030				42		**1,140**
Ministry of Social Development	121	63	2,303							**2,487**
Ministry of Transportation and Infrastructure				25	777	1				**803**
Management of Public Funds and Debt									1,264	**1,264**
Contingencies (All Ministries) and New Programs							225			**225**
Capital Funding	432	565					33			**1,030**
Tax Transfers			248			479		108		**835**
Other Appropriations						6		3		**9**
Consolidated Revenue Fund (net)	**17,447**	**8,052**	**3,581**	**1,206**	**777**	**1,441**	**833**	**935**	**1,264**	**35,536**
Expenses recovered from revenue	398	538	69	173	35	199	284	348	788	**2,832**
Consolidated Revenue Fund (gross)	**17,845**	**8,590**	**3,650**	**1,379**	**812**	**1,640**	**1,117**	**1,283**	**2,052**	**38,368**

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[1] The CRF Revenue by Source and Expense by Function tables are presented for information purposes only. The Revenue by Source table provides further detail on the revenue collected by ministries. The Expense by Function table outlines the allocation of ministry spending to the main categories of government expense.

MAJOR SERVICE DELIVERY AGENCIES ESTIMATED REVENUES AND EXPENSES [1]

Schedule J

($000)

Estimates 2012/13	Forecast 2012/13		Estimates 2013/14
		School Districts	
5,587,800	5,620,000	Revenue	5,614,700
(5,569,500)	(5,598,000)	Expense	(5,598,300)
18,300	22,000		16,400
		Universities	
4,093,200	4,077,200	Revenue	4,154,000
(4,050,300)	(4,023,700)	Expense	(4,107,900)
42,900	53,500		46,100
		Colleges and Institutes	
1,100,600	1,130,400	Revenue	1,121,600
(1,095,200)	(1,121,900)	Expense	(1,115,300)
5,400	8,500		6,300
		Health Authorities and Hospital Societies	
12,431,200	12,476,100	Revenue	12,749,600
(12,431,200)	(12,456,700)	Expense	(12,749,400)
—	19,400		200
		Community Living BC	
705,200	747,400	Revenue	768,600
(705,200)	(747,400)	Expense	(768,600)
—	—		—
		British Columbia Housing Management Commission	
632,300	657,000	Revenue	629,400
(632,300)	(657,000)	Expense	(629,400)
—	—		—
		BC Pavilion Corporation	
105,600	110,800	Revenue	110,200
(119,000)	(124,200)	Expense	(127,300)
(13,400)	(13,400)		(17,100)
		British Columbia Transit	
325,200	291,800	Revenue	316,900
(325,200)	(290,300)	Expense	(316,900)
—	1,500		—
		BC Transportation Financing Authority	
633,600	587,200	Revenue	774,400
(946,200)	(863,600)	Expense	(983,200)
(312,600)	(276,400)		(208,800)
		Provincial Rental Housing Corporation	
351,000	67,900	Revenue	362,900
(37,000)	(60,900)	Expense	(64,500)
314,000	7,000		298,400

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[1] Figures have been rounded to the nearest one hundred thousand.

TAXPAYER-SUPPORTED STAFF UTILIZATION

Schedule K

(for the Fiscal Year Ending March 31, 2014)

(FTEs) [1]

Estimates 2012/13	Forecast 2012/13		**Estimates 2013/14**
26,891	27,169	Ministries and special offices (CRF)	**26,066**
4,568	4,540	Service delivery agencies	**4,657**
31,459	31,709	Total taxpayer-supported staff utilization	**30,723**

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[1] Full-time equivalents (FTEs), a measure of staff employment, are calculated by dividing the total hours of employment paid for in a given period by the number of hours an individual, full-time person would normally work in that period. This does not equate to the physical number of employees. For example, two half-time employees would equal one FTE or alternatively, three FTEs may represent two full-time employees who have worked sufficient overtime hours to equal an additional FTE.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS

OPERATING EXPENSES

Voted expenses for special offices, ministries, and other appropriations are presented in the Estimates on the basis of a group account classification system. Each group account represents a broad category of expenses and is comprised of specific components (standard object of expense). A supplementary publication, *Supplement to the Estimates*, provides details for each special office, ministry, and other appropriation at the standard object of expense level. Both publications can be found on the government of British Columbia's Budget web site at http://www.bcbudget.gov.bc.ca/. The account classification system is described below in more detail.

Salaries and Benefits

- Base Salaries – includes the cost of base salaries, overtime pay, and lump sum payments for all permanent and temporary direct employees of the government.
- Supplementary Salary Costs – includes the cost of extra pay for certain types of work such as shift differential, premiums, and allowances.
- Employee Benefits – includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- Legislative Salaries and Indemnities – includes the cost of the annual MLA indemnity and supplementary salaries as authorized under section 4 of the *Members' Remuneration and Pensions Act*. Salaries for the Officers of the Legislature are also included.

Operating Costs

- Boards, Commissions and Courts – Fees and Expenses – includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- Public Servant Travel – includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- Centralized Management Support Services – includes central agency charges to ministries for services such as legal services.
- Professional Services – includes fees and expenses for professional services rendered directly to government for the provision of goods and services in the delivery of government programs, the provision of goods or services that are required by statute or legislation and are billed directly to the government, and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- Information Systems – Operating – includes all contract fees and costs related to data, voice, image, and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance, and short-term rentals of information processing equipment.
- Office and Business Expenses – includes supplies and services required for the operation of offices.
- Informational Advertising and Publications – includes costs associated with non-statutory advertising and general publications.
- Statutory Advertising and Publications – includes costs associated with special notices and publications required by statute and regulations.
- Utilities, Materials, and Supplies – includes the cost of services such as the supply of water and electricity, materials, and supplies required for normal operation of government services and food for institutions.
- Operating Equipment and Vehicles – includes the costs associated with the repair and maintenance of government vehicles and operating machinery and equipment.
- Non-Capital Roads and Bridges – includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- Amortization – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- Building Occupancy Charges – includes payments to the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS (*Continued)*

Government Transfers

- Transfers – Grants – includes payments to individuals, businesses, non-profit associations, and other entities, which may include stipulations as to the use of the funds and which are not entitlements or shared cost arrangements.
- Transfers – Entitlements – includes payments to individuals, businesses, and other entities, where eligible recipients must be paid under statue or regulation once they meet all eligibility criteria, if any, outlined in the statute or regulations.
- Transfers – Share Cost Arrangements – includes payments that are reimbursements to individuals, businesses, and other entities under the terms of a contract or agreement.

Other Expenses

- Transfers Between Votes and Special Accounts – includes transfers (payments) between a vote and a special account.
- Interest on the Public Debt – includes only interest payments on the direct provincial debt borrowed for government purposes.
- Other Expenses – includes expenses such as Provincial Treasury banking charges, financing costs, valuation allowances, and other expenses which cannot be reasonably allocated to another standard object of expense.

Internal Recoveries

- Recoveries Between Votes and Special Accounts – includes recoveries between a vote and a special account.
- Recoveries Within the Consolidated Revenue Fund – includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

External Recoveries

- Recoveries Within the Government Reporting Entity – includes costs and amounts recovered from government corporations, organizations, and agencies; the offset for commissions paid for the collection of government revenues and accounts; and the write-off of uncollectible revenue related accounts.
- Recoveries External to the Government Reporting Entity – includes costs and amounts recovered from other governments and non-government organizations.

CAPITAL EXPENDITURES

Capital expenditures for special offices, ministries, and other appropriations are presented in the Estimates under Capital Expenditures and in Schedule C. The *Supplement to the Estimates* provides details for each special office, ministry, and other appropriation at the standard object of capital expenditure level. The category of assets is described below.

- Land – includes the purchased or acquired value for parks and other recreation land, land directly associated with capitalized infrastructure (buildings, ferries, and bridges), but does not include land held for resale.
- Land Improvements – includes the capital costs for improvements to dams and water management systems and recreation areas.
- Buildings – includes the purchase, construction, or major improvement of buildings owned by the Consolidated Revenue Fund.
- Specialized Equipment – includes the purchase or capital lease cost of heavy equipment such as tractors and trailers, as well as telecommunications relay towers and switching equipment.
- Office Furniture and Equipment – includes the cost or capital lease cost of office furniture and equipment.
- Vehicles – includes the purchase or capital lease cost of passenger, light truck, and utility vehicles.
- Information Systems – includes the purchase or capital lease cost of mainframe and other systems hardware, software, and related equipment.
- Tenant Improvements – includes the cost or capital lease cost of improvements to leased space.
- Roads – includes the capital costs for construction or major improvements of roads, highways, bridges, and ferries.